

HS Hdg	HS Code	Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8701.94.30	---	Other, not more than ten years old	u						Free	Free	4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8701.94.40	---	Other, more than ten years old	u	L					Free	Free	4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8701.95	--	Exceeding 130 kW :																						
	8701.95.10	---	Agricultural tractors, not more than ten 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	L					Free	Free	Free	Free	Free	Free	18%	10%	6%					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	L					Free	Free	4%	1.5%	Free	Free	18%	10%	6%					2.5%		
87.02			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) :																						
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old :																						
	8702.10.12	----	Modified Vehicles of heading 87.03, not more than two years old	u										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.0 Mn	120%
	8702.10.13	----	Modified Vehicles of heading 87.03, more than two years old.	u	L									20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.0 Mn	120%
	8702.10.19	----	Other	u										20.0%	20%	18%	Ex	Ex			200%	50%		Rs 5.0 Mn	0%
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :																						
	8702.10.21	----	Modified Vehicles of heading 87.03	u	L									20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.0 Mn	120%
	8702.10.29	----	Other	u	L									20.0%	20%	18%	Ex	Ex			200%	50%		Rs 5.0 Mn	0%
		---	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 :																						
	8702.10.32	----	Modified Vehicles of heading 87.03, not more than two years old	u										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.0 Mn	120%
	8702.10.33	----	Modified Vehicles of heading 87.03, more than two years old	u	L									20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.0 Mn	120%
	8702.10.39	----	Other	u										20.0%	20%	18%	Ex	Ex			Rs.5,432,650/- per unit	50%		Rs 5.0 Mn	0%
		---	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 :																						
	8702.10.41	----	Modified Vehicles of heading 87.03	u	L									20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.0 Mn	120%
	8702.10.49	----	Other	u	L									20.0%	20%	18%	Ex	6%			Rs.7,243,550/- per unit	50%		Rs 5.0 Mn	0%

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8702.20.39	Other	u											10.0%	20%	18%	Ex	Ex			Rs.5,130,850/- per unit	50%		Rs 5.5 Mn	0%
		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 :																							
	8702.20.41	Modified vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.49	Other	u	L										10.0%	20%	18%	Ex	Ex			Rs.6,639,950/- per unit	50%		Rs 5.5 Mn	0%
		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 two years old	u											20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.52	Modified vehicles of heading 87.03, more than two years old	u	L										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.53	Other, not more than five years old	u											Free	Free	18%	10%	6%						Rs 5.5 Mn	0%
	8702.20.59	Other	u	L										Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit			Rs 5.5 Mn	0%
		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 :																							
	8702.20.61	Modified vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.69	Other	u	L										Free	Free	18%	Ex	Ex			Rs.3,018,150/- per unit			Rs 5.5 Mn	0%
		Other, not more than ten years old :																							
	8702.20.71	Modified vehicles of heading 87.03, not more than two years old	u											20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.72	Modified vehicles of heading 87.03, more than two years old	u	L										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.73	Other, not more than five years old	u											Free	Free	18%	10.0%	6.0%						Rs 5.5 Mn	0%
	8702.20.79	Other	u	L										Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit			Rs 5.5 Mn	0%
		Other, more than ten years old :																							
	8702.20.81	Modified vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.89	Other	u	L										Free	Free	18%	Ex	Ex			Rs.3,018,150/- per unit			Rs 5.5 Mn	0%
	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											20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%
	8702.30.12	Modified vehicles of heading 87.03, more than two years old	u	L										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%
	8702.30.19	Other	u											10.0%	20%	18%	Ex	Ex			200%	50%		Rs 5.5 Mn	0%
		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%	50%		Rs 5.5 Mn	80%
	8702.30.29	Other	u	L										10.0%	20%	18%	Ex	Ex			200%	50%		Rs 5.5 Mn	0%

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold	
	8703.22.70	--- Other, not more than three years old	u											20.0%	20%	18%	Ex	Ex			1000 cm ³ <x≤1300cm ³ =Rs.3,850/- per cm ³	50%		Rs 5.0 Mn	100%	
																					1300 cm ³ <x≤1500cm ³ =Rs.4,450/- per cm ³	50%		Rs 5.0 Mn	100%	
	8703.22.80	--- Other, more than three years old	u	L										20.0%	20%	18%	Ex	Ex			1000 cm ³ <x≤1300cm ³ =Rs.3,850/- per cm ³	50%		Rs 5.0 Mn	100%	
																					1300 cm ³ <x≤1500cm ³ =Rs.4,450/- per cm ³	50%		Rs 5.0 Mn	100%	
	8703.23	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :																								
	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					50%	2.5%	Rs 5.0 Mn	0%	
	8703.23.20	--- Ambulances and prison vans more than three years old	u	L										20%	20% or Rs.1,500,000 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%	
	8703.23.30	--- Hearses not more than three years old	u											20.0%	20%	18%	Ex	Ex			Rs.4,250/- per cm ³	50%				
	8703.23.40	--- Hearses more than three years old	u	L										20.0%	20%	18%	Ex	Ex			Rs.4,250/- per cm ³	50%				
		--- Motor cars including station wagons and racing cars 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				13.5%							20.0%	20%	18%	Ex	Ex			Rs.5,150/- per cm ³	50%		Rs 5.0 Mn	100%	
	8703.23.55	---- Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	u				13.5%							20.0%	20%	18%	Ex	Ex			Rs.6,400/- per cm ³	50%		Rs 5.0 Mn	100%	
	8703.23.59	---- Other	u				13.5%							20.0%	20%	18%	Ex				Rs.7,700/- per cm ³	50%		Rs 5.0 Mn	100%	
		--- 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.5,150/- per cm ³	50%		Rs 5.0 Mn	100%	
	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.6,400/- per cm ³	50%		Rs 5.0 Mn	100%	
	8703.23.69	---- Other	u	L			13.5%							20.0%	20%	18%	Ex				Rs.7,700/- per cm ³	50%		Rs 5.0 Mn	100%	
	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 cm ³ <x≤2500cm ³ =Rs.8,450/- per cm ³	50%		Rs 5.0 Mn	100%	

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						AP	AD	BN	GT	IN	PK	SA	SF	SD			SG	Gen	SG	GEN				SG	Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
				u				18.0%						20.0%	20%	18%	Ex	Ex			2500 cm ³ <x≤2750cm ³ =Rs.9,650/- per cm ³	50%		Rs 5.0 Mn	100%	
																					2750 cm ³ <x≤3000cm ³ =Rs.10,850/- per cm ³	50%		Rs 5.0 Mn	100%	
	8703.23.80	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old	u	L			18.0%						20.0%	20%	18%	Ex	Ex			2000 cm ³ <x≤2500cm ³ =Rs.8,450/- per cm ³	50%		Rs 5.0 Mn	100%	
				u	L			18.0%						20.0%	20%	18%	Ex	Ex			2500 cm ³ <x≤2750cm ³ =Rs.9,650/- per cm ³	50%		Rs 5.0 Mn	100%	
																					2750 cm ³ <x≤3000cm ³ =Rs.10,850/- per cm ³	50%		Rs 5.0 Mn	100%	
		---	Other :																							
	8703.23.92	----	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	u				13.5%						20.0%	20%	18%	Ex	Ex			Rs.7,700/- per cm ³	50%		Rs 5.0 Mn	100%	
	8703.23.94	----	Of a cylinder capacity not exceeding 2,000 cc, more than three years old	u	L			18.0%						20.0%	20%	18%	Ex	Ex			Rs.7,700/- per cm ³	50%		Rs 5.0 Mn	100%	
	8703.23.96	----	Of a cylinder capacity exceeding 2,000 cc, not more than three years old	u				18.0%						20.0%	20%	18%	Ex	Ex			2000 cm ³ <x≤2500cm ³ =Rs.8,450/- per cm ³	50%		Rs 5.0 Mn	100%	
				u																	2500 cm ³ <x≤2750cm ³ =Rs.9,650/- per cm ³	50%		Rs 5.0 Mn	100%	
																					2750 cm ³ <x≤3000cm ³ =Rs.10,850/- per cm ³	50%		Rs 5.0 Mn	100%	
	8703.23.98	----	Of a cylinder capacity exceeding 2000cc., more than three years old	u	L			18.0%						20.0%	20%	18%	Ex	Ex			2000 cm ³ <x≤2500cm ³ =Rs.8,450/- per cm ³	50%		Rs 5.0 Mn	100%	
				u	L																2500 cm ³ <x≤2750cm ³ =Rs.9,650/- per cm ³	50%		Rs 5.0 Mn	100%	
																					2750 cm ³ <x≤3000cm ³ =Rs.10,850/- per cm ³	50%		Rs 5.0 Mn	100%	
	8703.24	--	Of a cylinder capacity exceeding 3,000 cc :																							
	8703.24.10	---	Ambulances and prison vans not more than three years old	u										20%	20% or Rs.1,500,000 per unit	18%	10%	6%					50%	2.5%	Rs 5.0 Mn	0%

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						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.24.20	---	Ambulances and prison vans more than three years old	u	L										20%	20% or Rs.1,500,000 per unit	18%	10%	6%			50%	2.5%	Rs 5.0 Mn	0%	
	8703.24.30	---	Hearses not more than three years old	u											20.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm ³	50%			
	8703.24.40	---	Hearses more than three years old	u	L										20.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm ³	50%			
	8703.24.50	---	Motor cars including station wagons and racing cars, not more than three years old	u					18.0%						20.0%	20%	18%	Ex	Ex			3000 cm ³ <x≤4000cm ³ =Rs.12,050/- per cm ³	50%		Rs 5.0 Mn	100%
																						4000cm ³ <=Rs.13,300/- per cm ³	50%		Rs 5.0 Mn	100%
	8703.24.60	---	Motor cars including station wagons and racing cars, more than three years old	u	L				18.0%						20.0%	20%	18%	Ex				3000 cm ³ <x≤4000cm ³ =Rs.12,050/- per cm ³	50%		Rs 5.0 Mn	100%
																						4000cm ³ <=Rs.13,300/- per cm ³	50%		Rs 5.0 Mn	100%
	8703.24.70	---	Other, not more than three years old	u					18.0%						20.0%	20%	18%	Ex	Ex			3000 cm ³ <x≤4000cm ³ =Rs.12,050/- per cm ³	50%		Rs 5.0 Mn	100%
																						4000cm ³ <=Rs.13,300/- per cm ³	50%		Rs 5.0 Mn	100%
	8703.24.80	---	Other, more than three years old	u	L				18.0%						20.0%	20%	18%	Ex	Ex			3000 cm ³ <x≤4000cm ³ =Rs.12,050/- per cm ³	50%		Rs 5.0 Mn	100%
																						4000cm ³ <=Rs.13,300/- per cm ³	50%		Rs 5.0 Mn	100%
		-	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 years old	u											20%	20% or Rs.2,000,000 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.31.20	---	Ambulances and prison vans more than three years old	u	L										20%	20% or Rs.2,000,000 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.31.30	---	Hearses not more than three years old	u											20.0%	20%	18%	Ex	Ex			Rs.3,600/- per cm ³	50%			
	8703.31.40	---	Hearses more than three years old	u	L										20.0%	20%	18%	Ex	Ex			Rs.3,600/- per cm ³	50%			

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						AP	AD	BN	GT	IN	PK	SA	SF	SD			SG	Gen	SG	GEN				SG	Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold	
	8703.31.50	---	Auto-trishaws not more than two years old	u										10.0%	20%	18%	Ex	Ex			Rs.1,750/- per cm ³	50%					
	8703.31.60	---	Auto-trishaws more than two years old	u	L									10.0%	20%	18%	Ex	Ex			Rs.1,750/- per cm ³	50%					
	8703.31.70	---	Motor cars including station wagons and racing cars, not more than three years old	u				16%						20.0%	20%	18%	Ex	Ex			Rs.5,550/- per cm ³	50%		Rs 5.0 Mn	120%		
	8703.31.80	---	Motor cars including station wagons and racing cars, more than three years old	u	L			16%						20.0%	20%	18%	Ex	Ex			Rs.5,550/- per cm ³	50%		Rs 5.0 Mn	120%		
		---	Other :																								
	8703.31.92	----	Not more than three years old	u				16%						20.0%	20%	18%	Ex	Ex			Rs.5,550/- per cm ³	50%		Rs 5.0 Mn	120%		
	8703.31.94	----	More than three years old	u	L			16%						20.0%	20%	18%	Ex	Ex			Rs.5,550/- per cm ³	50%		Rs 5.0 Mn	120%		
	8703.32	--	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :																								
	8703.32.10	---	Ambulances and prison vans not more than three years old	u										20%	20% or Rs.2,000,000 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%		
	8703.32.20	---	Ambulances and prison vans more than three years old	u	L									20%	20% or Rs.2,000,000 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%		
	8703.32.30	---	Hearses not more than three years old	u										20.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm ³	50%					
	8703.32.40	---	Hearses more than three years old	u	L									20.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm ³	50%					
		---	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				13.5%						20.0%	20%	18%	Ex	Ex			Rs.6,950/- per cm ³	50%		Rs 5.0 Mn	120%		
	8703.32.55	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	u				13.5%						20.0%	20%	18%	Ex	Ex			Rs.8,300/- per cm ³	50%		Rs 5.0 Mn	120%		
	8703.32.59	----	Other	u				13.5%						20.0%	20%	18%	Ex				Rs.9,650/- per cm ³	50%		Rs 5.0 Mn	120%		
		---	Motor cars including station wagons and racing cars 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.6,950/- per cm ³	50%		Rs 5.0 Mn	120%		
	8703.32.65	----	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.8,300/- per cm ³	50%		Rs 5.0 Mn	120%		
	8703.32.69	----	Other	u	L			13.5%						20.0%	20%	18%	Ex				Rs.9,650/- per cm ³	50%		Rs 5.0 Mn	120%		
		---	Motor cars including station wagons and racing cars 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 permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg.	u				18.0%						20.0%	20%	18%	Ex	6%			Rs.9,650/- per cm ³	50%		Rs 5.0 Mn	120%		

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						AP	AD	BN	GT	IN	PK	SA	SF	SD			SG	Gen	SG	GEN				SG	Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold	
	8703.32.79	----	Other	u					18.0%						20.0%	20%	18%	Ex	Ex			Rs.9,650/- per cm ³	50%		Rs 5.0 Mn	120%	
	8703.32.80	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old	u	L				18.0%						20.0%	20%	18%	Ex				Rs.9,650/- per cm ³	50%		Rs 5.0 Mn	120%	
		---	Other :																								
	8703.32.92	----	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	u					13.5%						20.0%	20%	18%	Ex	Ex			Rs.9,650/- per cm ³	50%		Rs 5.0 Mn	120%	
	8703.32.93	----	Motor - homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc) of a cylinder capacity exceeding 2000cc, not more than three years old	u					18.0%						10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%	
	8703.32.95	----	Other, of a cylinder capacity exceeding 2000 cc, not more than three years old	u					13.5%						20.0%	20%	18%	Ex				Rs.9,650/- per cm ³	50%		Rs 5.0 Mn	120%	
	8703.32.97	----	Other, of a cylinder capacity not exceeding 2,000 cc, more than three years old	u	L				18.0%						20.0%	20%	18%	Ex	Ex			Rs.9,650/- per cm ³	50%		Rs 5.0 Mn	120%	
	8703.32.99	----	Other, of a cylinder capacity exceeding 2,000 cc., more than three years old	u	L				18.0%						20.0%	20%	18%	Ex	Ex			Rs.9,650/- per cm ³	50%		Rs 5.0 Mn	120%	
	8703.33	--	Of a cylinder capacity exceeding 2,500 cc :																								
	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%				50%	2.5%	Rs 5.0 Mn	0%	
	8703.33.20	---	Ambulances and prison vans more than three years old	u	L										20%	20% or Rs.2,000,000 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%	
	8703.33.30	---	Hearses not more than three years old	u											20.0%	20%	18%	Ex	Ex			Rs.5,400/- per cm ³	50%				
	8703.33.40	---	Hearses more than three years old	u	L										20.0%	20%	18%	Ex	Ex			Rs.5,400/- per cm ³	50%				
	8703.33.50	---	Motor cars including station wagons and racing cars, not more than three years old	u					18.0%						20.0%	20%	18%	Ex	Ex			2500 cm ³ <x≤2750cm ³ =Rs.10,850/- per cm ³	50%		Rs 5.0 Mn	120%	
																						2750 cm ³ <x≤3000cm ³ =Rs.12,050/- per cm ³	50%		Rs 5.0 Mn	120%	
																						3000 cm ³ <x≤4000cm ³ =Rs.13,300/- per cm ³	50%		Rs 5.0 Mn	120%	
																						4000cm ³ <=Rs.14,500/- per cm ³	50%		Rs 5.0 Mn	120%	
	8703.33.60	---	Motor cars including station wagons and racing cars, more than three years old																			2500 cm ³ <x≤2750cm ³ =Rs.10,850/- per cm ³	50%		Rs 5.0 Mn	120%	

HS Hdg	HS Code	Description	Unit	ICL/SL/ST	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax			
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold		
			u	L				18.0%							10.0%	20%	18%	Ex	Ex			2500 cm ³ <x≤2750cm ³ =Rs.8,450/- per cm ³	50%		Rs 5.5 Mn	80%	
																						2750 cm ³ <x≤3000cm ³ =Rs.9,650/- per cm ³	50%		Rs 5.5 Mn	80%	
		--- Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc :																									
	8703.40.81	---- Ambulances and prison vans not more than three years old	u												10.0%	20%	18%	10%	6%					50%	2.5%	Rs 5.5 Mn	0%
	8703.40.82	---- Ambulances and prison vans more than three years old	u	L											10.0%	20%	18%	10%	6%					50%	2.5%	Rs 5.5 Mn	0%
	8703.40.83	---- Hearses not more than three years old	u												10.0%	20%	18%	Ex	Ex			Rs.4,250/- per cm ³	50%				
	8703.40.84	---- Hearses more than three years old	u	L											10.0%	20%	18%	Ex	Ex			Rs.4,250/- per cm ³	50%				
	8703.40.88	---- Other, not more than three years old	u				18.0%								10.0%	20%	18%	Ex	Ex			3000 cm ³ <x≤4000cm ³ =Rs.10,850/- per cm ³	50%		Rs 5.5 Mn	80%	
																						4000cm ³ <=Rs.12,050/- per cm ³	50%		Rs 5.5 Mn	80%	
	8703.40.89	---- Other, more than three years old	u	L			18.0%								10.0%	20%	18%	Ex	Ex			3000 cm ³ <x≤4000cm ³ =Rs.10,850/- per cm ³	50%		Rs 5.5 Mn	80%	
																						4000cm ³ <=Rs.12,050/- per cm ³	50%		Rs 5.5 Mn	80%	
		--- 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				18.0%								10.0%	20%	18%	Ex	Ex			3000 cm ³ <x≤4000cm ³ =Rs.10,850/- per cm ³	50%		Rs 5.5 Mn	80%	
																						4000cm ³ <=Rs.12,050/- per cm ³	50%		Rs 5.5 Mn	80%	
	8703.40.92	---- More than three years old	u	L			18.0%								10.0%	20%	18%	Ex	Ex			3000 cm ³ <x≤4000cm ³ =Rs.10,850/- per cm ³	50%		Rs 5.5 Mn	80%	
																						4000cm ³ <=Rs.12,050/- per cm ³	50%		Rs 5.5 Mn	80%	
	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 :																									

HS Hdg	HS Code		Description	Unit	ICL/SL/ST	Preferential Duty								Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF			SD	SG	Gen	SG				GEN	SG
	8703.50.81	----	Ambulances and prison vans not more than three years old	u									10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.82	----	Ambulances and prison vans more than three years old	u	L								10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.83	----	Hearses not more than three years old	u									10.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm ³	50%			
	8703.50.84	----	Hearses more than three years old	u	L								10.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm ³	50%			
	8703.50.88	----	Other, not more than three years old	u									10.0%	20%	18%	Ex	Ex			3000 cm ³ <x≤4000cm ³ =Rs.12,050/- per cm ³	50%		Rs 5.5 Mn	90%
																				4000 cm ³ ≤Rs.13,300/- per cm ³	50%		Rs 5.5 Mn	90%
	8703.50.89	----	Other, more than three years old	u	L								10.0%	20%	18%	Ex	Ex			3000 cm ³ <x≤4000cm ³ =Rs.12,050/- per cm ³	50%		Rs 5.5 Mn	90%
																				4000 cm ³ ≤Rs.13,300/- per cm ³	50%		Rs 5.5 Mn	90%
		---	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			18.0%						10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.98	----	Other, not more than three years old	u			18.0%						10.0%	20%	18%	Ex	Ex			3000 cm ³ <x≤4000cm ³ =Rs.12,050/- per cm ³	50%		Rs 5.5 Mn	90%
																				4000 cm ³ ≤Rs.13,300/- per cm ³	50%		Rs 5.5 Mn	90%
	8703.50.99	----	Other, more than three years old	u	L		18.0%						10.0%	20%	18%	Ex	Ex			3000 cm ³ <x≤4000cm ³ =Rs.12,050/- per cm ³	50%		Rs 5.5 Mn	90%
																				4000 cm ³ ≤Rs.13,300/- per cm ³	50%		Rs 5.5 Mn	90%
	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 :																					
	8703.60.11	----	Ambulances and prison vans not more than three years old	u									10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%

HS Hdg	HS Code	Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.60.12	----	Ambulances and prison vans more than three years	u	L									10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.60.13	----	Hearses not more than three years old	u										10.0%	20%	18%	Ex	Ex			Rs.1,550/- per cm ³	50%			
	8703.60.14	----	Hearses more than three years old	u	L									10.0%	20%	18%	Ex	Ex			Rs.1,550/- per cm ³	50%			
	8703.60.15	----	Auto-trishaws, not more than two years old	u										10.0%	20%	18%	Ex	Ex			Rs.2,900/- per cm ³	50%			
	8703.60.16	----	Auto-trishaws, more than two years old	u	L									10.0%	20%	18%	Ex	Ex			Rs.2,900/- per cm ³	50%			
	8703.60.18	----	Other, not more than three years old	u										10.0%	20%	18%	Ex	Ex			Rs.1,810,900/- per unit	50%		Rs 5.5 Mn	80%
	8703.60.19	----	Other, more than three years old	u	L									10.0%	20%	18%	Ex	Ex			Rs.1,810,900/- per unit	50%		Rs 5.5 Mn	80%
		---	Motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc :																						
	8703.60.21	----	Go-Karts , not more than three years old	u										10%	Free	18%	10%	6%					2.5%	Rs 5.5 Mn	0%
	8703.60.22	----	Go-Karts , more than three years old	u	L									10%	Free	18%	10%	6%					2.5%	Rs 5.5 Mn	0%
	8703.60.23	----	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	u										10.0%	20%	18%	Ex	Ex			Rs.482,900/- per unit	50%		Rs 5.5 Mn	0%
	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.482,900/- per unit	50%		Rs 5.5 Mn	0%
	8703.60.25	----	All terrain vehicle (ATV), not more than three years old	u										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.60.26	----	All terrain vehicle (ATV), more than three years old	u	L									10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.60.28	----	Other, not more than three years old	u										10.0%	20%	18%	Ex	Ex			Rs.1,810,900/- per unit	50%		Rs 5.5 Mn	80%
	8703.60.29	----	Other, more than three years old	u	L									10.0%	20%	18%	Ex	Ex			Rs.1,810,900/- per unit	50%		Rs 5.5 Mn	80%
		---	Of a cylinder capacity exceeding 1,000 cc but not 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%				50%	2.5%	Rs 5.5 Mn	0%
	8703.60.32	----	Ambulances and prison vans, more than three years old	u	L									10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.60.33	----	Hearses not more than three years old	u										10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm ³	50%			
	8703.60.34	----	Hearses more than three years old	u	L									10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm ³	50%			
	8703.60.35	----	Motor cars including station wagons and racing cars, not more than three years old	u										10.0%	20%	18%	Ex	Ex			1000 cm ³ <x≤1300cm ³ =Rs.2,750/- per cm ³	50%		Rs 5.5 Mn	80%
																					1300 cm ³ <x≤1500cm ³ =Rs.3,450/- per cm ³	50%		Rs 5.5 Mn	80%
	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 cm ³ <x≤1300cm ³ =Rs.2,750/- per cm ³	50%		Rs 5.5 Mn	80%
																					1300 cm ³ <x≤1500cm ³ =Rs.3,450/- per cm ³	50%		Rs 5.5 Mn	80%

HS Hdg	HS Code		Description	Unit	ICL/SL/ SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax			
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold		
	8703.60.63	----	Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.3,000/- per cm ³	50%					
	8703.60.64	----	Hearses more than three years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.3,000/- per cm ³	50%					
	8703.60.68	----	Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			2000 cm ³ <x≤2500cm ³ =Rs.7,250/- per cm ³	50%		Rs 5.5 Mn	80%		
				u											10.0%	20%	18%	Ex	Ex			2500 cm ³ <x≤2750cm ³ =Rs.8,450/- per cm ³	50%		Rs 5.5 Mn	80%		
				u											10.0%	20%	18%	Ex	Ex			2750 cm ³ <x≤3000cm ³ =Rs.9,650/- per cm ³	50%		Rs 5.5 Mn	80%		
	8703.60.69	----	Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex			2000 cm ³ <x≤2500cm ³ =Rs.7,250/- per cm ³	50%		Rs 5.5 Mn	80%		
				u	L										10.0%	20%	18%	Ex	Ex			2500 cm ³ <x≤2750cm ³ =Rs.8,450/- per cm ³	50%		Rs 5.5 Mn	80%		
				u	L										10.0%	20%	18%	Ex	Ex			2750 cm ³ <x≤3000cm ³ =Rs.9,650/- per cm ³	50%		Rs 5.5 Mn	80%		
		---	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	u											10.0%	20%	18%	Ex	Ex			2000 cm ³ <x≤2500cm ³ =Rs.7,250/- per cm ³	50%		Rs 5.5 Mn	80%		
				u											10.0%	20%	18%	Ex	Ex			2500 cm ³ <x≤2750cm ³ =Rs.8,450/- per cm ³	50%		Rs 5.5 Mn	80%		
				u											10.0%	20%	18%	Ex	Ex			2750 cm ³ <x≤3000cm ³ =Rs.9,650/- per cm ³	50%		Rs 5.5 Mn	80%		
	8703.60.72	----	More than three years old	u	L										10.0%	20%	18%	Ex	Ex			2000 cm ³ <x≤2500cm ³ =Rs.7,250/- per cm ³	50%		Rs 5.5 Mn	80%		
				u	L										10.0%	20%	18%	Ex	Ex			2500 cm ³ <x≤2750cm ³ =Rs.8,450/- per cm ³	50%		Rs 5.5 Mn	80%		
				u	L										10.0%	20%	18%	Ex	Ex			2750 cm ³ <x≤3000cm ³ =Rs.9,650/- per cm ³	50%		Rs 5.5 Mn	80%		

HS Hdg	HS Code	Description	Unit	ICL /SL /SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax				
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold			
	8703.70.14	----	Hearses more than three years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm ³	50%					
	8703.70.15	----	Auto-trishaws, not more than two years old	u											10.0%	20%	18%	Ex	Ex			Rs.1,750/- per cm ³	50%					
	8703.70.16	----	Auto-trishaws, more than two years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.1,750/- per cm ³	50%					
	8703.70.18	----	Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm ³	50%		Rs 5.5 Mn	90%		
	8703.70.19	----	Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm ³	50%		Rs 5.5 Mn	90%		
		---	Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc :																									
	8703.70.21	----	Go-Karts, not more than three years old	u											10.0%	Free	18%	10%	6%						2.5%	Rs 5.5 Mn	0%	
	8703.70.22	----	Go-Karts, more than three years old	u	L										10.0%	Free	18%	10%	6%						2.5%	Rs 5.5 Mn	0%	
	8703.70.23	----	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.482,900/- per unit	50%		Rs 5.5 Mn	0%		
	8703.70.24	----	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.482,900/- per unit	50%		Rs 5.5 Mn	0%		
	8703.70.25	----	All terrain vehicle (ATV), not more than three years old	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%		
	8703.70.26	----	All terrain vehicle (ATV), more than three years old	u	L										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%		
	8703.70.28	----	Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm ³	50%		Rs 5.5 Mn	90%		
	8703.70.29	----	Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm ³	50%		Rs 5.5 Mn	90%		
		---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :																									
	8703.70.31	----	Ambulances and prison vans, not more than three years old	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%		
	8703.70.32	----	Ambulances and prison vans, more than three years old	u	L										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%		
	8703.70.33	----	Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm ³	50%					
	8703.70.34	----	Hearses more than three years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm ³	50%					
	8703.70.35	----	Motor cars including station wagons and racing cars, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm ³	50%		Rs 5.5 Mn	90%		
	8703.70.36	----	Motor cars including station wagons and racing cars, more than three years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm ³	50%		Rs 5.5 Mn	90%		
	8703.70.38	----	Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm ³	50%		Rs 5.5 Mn	90%		
	8703.70.39	----	Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm ³	50%		Rs 5.5 Mn	90%		
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																									
	8703.70.41	----	Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%		
	8703.70.42	----	Ambulances and prison vans more than three years old	u	L										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%		
	8703.70.43	----	Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.3,600/- per cm ³	50%					
	8703.70.44	----	Hearses more than three years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.3,600/- per cm ³	50%					

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold	
	8703.70.48	Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.8,300/- per cm ³	50%		Rs 5.5 Mn	90%	
	8703.70.49	Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.8,300/- per cm ³	50%		Rs 5.5 Mn	90%	
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																								
	8703.70.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.5,550/- per cm ³	50%		Rs 5.5 Mn	90%	
	8703.70.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.5,550/- per cm ³	50%		Rs 5.5 Mn	90%	
	8703.70.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.6,900/- per cm ³	50%		Rs 5.5 Mn	90%	
	8703.70.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.6,900/- per cm ³	50%		Rs 5.5 Mn	90%	
	8703.70.58	Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.8,300/- per cm ³	50%		Rs 5.5 Mn	90%	
	8703.70.59	Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.8,300/- per cm ³	50%		Rs 5.5 Mn	90%	
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc :																								
	8703.70.61	Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%	
	8703.70.62	Ambulances and prison vans more than three years old	u	L										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%	
	8703.70.63	Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm ³	50%				
	8703.70.64	Hearses more than three years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm ³	50%				
	8703.70.68	Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			2000 cm ³ <x≤2500cm ³ =Rs.8,450/- per cm ³	50%		Rs 5.5 Mn	90%	
																					2500 cm ³ <x≤2750cm ³ =Rs.9,650/- per cm ³	50%		Rs 5.5 Mn	90%	
																					2750 cm ³ <x≤3000cm ³ =Rs10,850/- per cm ³	50%		Rs 5.5 Mn	90%	
	8703.70.69	Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex			2000 cm ³ <x≤2500cm ³ =Rs.8,450/- per cm ³	50%		Rs 5.5 Mn	90%	
																					2500 cm ³ <x≤2750cm ³ =Rs.9,650/- per cm ³	50%		Rs 5.5 Mn	90%	
																					2750 cm ³ <x≤3000cm ³ =Rs10,850/- per cm ³	50%		Rs 5.5 Mn	90%	

HS Hdg	HS Code	Description	Unit	ICL/SL/ SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax														
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold													
		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																																			
	8703.70.72	Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old	u																																			
	8703.70.78	Other, not more than three years old	u																																			
	8703.70.79	Other, more than three years old	u	L																																		
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc :																																				
	8703.70.81	Ambulances and prison vans not more than three years old	u																																			
	8703.70.82	Ambulances and prison vans more than three years old	u	L																																		
	8703.70.83	Hearses not more than three years old	u																																			
	8703.70.84	Hearses more than three years old	u	L																																		
	8703.70.88	Other, not more than three years old	u																																			

HS Hdg	HS Code	Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax						
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold					
	8704.21.11	---- Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old	u					Free						Free	Free	18%	10%	6%										2.5%		
	8704.21.12	---- 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%		
	8704.21.13	---- Garbage trucks equipped with waste compacting mechanism, not more than five years old	u											Free	Free	18%	10%	6%										2.5%		
	8704.21.14	---- Garbage trucks equipped with waste compacting mechanism, more than five years old	u	L										Free	Free	18%	10%	6%										2.5%		
		--- Auto-trishaws :														18%														
	8704.21.21	---- Not more than four years old	u											Free	Free	18%	Ex	6.0%											Rs.500/- per cm ³	
	8704.21.22	---- More than four years old	u	L										Free	Free	18%	Ex	6.0%											Rs.500/- per cm ³	
		--- Chassis fitted with engines and cabs														18%														
	8704.21.31	---- for vehicles of national subdivision 8704.21.43, not more than four years old	u											20.0%	20%	18%	Ex	Ex											Rs.603,650 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.1,207,250 per unit	
	8704.21.33	---- for vehicles of national subdivision 8704.21.51, not more than four years old	u											20.0%	20%	18%	Ex	6.0%											Rs.603,650 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.1,207,250 per unit	
	8704.21.35	---- for vehicles of national subdivision 8704.21.63, not more than four years old	u											20.0%	20%	18%	Ex	Ex											Rs.603,650 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.1,207,250 per unit	
	8704.21.37	---- for vehicles of national subdivision 8704.21.67, not more than four years old	u											20.0%	20%	18%	Ex	Ex											Rs.1,690,150 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.3,018,150/- per unit	
		--- Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :																												
	8704.21.41	---- Cargo carrying capacity of less than 800kg, not more than four years old	u											10.0%	20%	18%	Ex	Ex											Rs.724,350 per unit	
	8704.21.42	---- Cargo carrying capacity of less than 800kg , more than four years old	u	L										10.0%	20%	18%	Ex	Ex											Rs.1,207,250 per unit	
	8704.21.43	---- Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	20%	18%	Ex	Ex											Rs.724,350 per unit	
	8704.21.44	---- Cargo carrying capacity of 800kg or more, more than four years old	u	L										20.0%	20%	18%	Ex	Ex											Rs.1,207,250 per unit	
		--- Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 2000 kg or more :																												
	8704.21.51	---- Not more than four years old	u											10.0%	20%	18%	Ex	Ex											Rs.1,207,250 per unit	

HS Hdg	HS Code	Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax				
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold			
	8704.21.52	----	More than four years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.2,414,500 per unit	50%					
		---	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 four years old	u											10.0%	20%	18%	Ex	Ex			Rs.724,350 per unit	50%					
	8704.21.62	----	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.1,207,250 per unit	50%					
	8704.21.63	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	20%	18%	Ex	Ex			Rs.724,350 per unit	50%					
	8704.21.64	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old	u	L										20.0%	20%	18%	Ex	Ex			Rs.1,207,250 per unit	50%					
	8704.21.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	u											20.0%	20%	18%	Ex	Ex			Rs.1,810,900 per unit	50%					
	8704.21.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old	u	L										20.0%	20%	18%	Ex	Ex			Rs.3,018,150 per unit	50%					
	8704.21.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	20%	18%	Ex	Ex			Rs.1,810,900 per unit	50%					
	8704.21.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	u	L										20.0%	20%	18%	Ex	Ex			Rs.3,018,150 per unit	50%					
		---	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	u											20.0%	20%	18%	Ex	Ex			Rs.2,414,500 per unit	50%					
	8704.21.72	----	More than four years old	u	L										20.0%	20%	18%	Ex	Ex			Rs.3,018,150 per unit	50%					
		----	Other :																									
	8704.21.91	----	Other vehicles with separate bodies for cabin and cargo area, not more than four years old	u											20.0%	20%	18%	Ex	Ex			Rs.6,036,300 per unit	50%					
	8704.21.92	----	Other vehicles with separate bodies for cabin and cargo area, more than four years old	u	L										20.0%	20%	18%	Ex	Ex			Rs.7,243,550 per unit	50%					
	8704.21.93	----	Other vehicles not more than four years old	u											20.0%	20%	18%	Ex	Ex			Rs.5,432,650 per unit	50%					
	8704.21.99	----	Other vehicles more than four years old	u	L										20.0%	20%	18%	Ex	Ex			Rs.7,243,550 per unit	50%					
	8704.22	--	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :																									
		---	Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks :																									

HS Hdg	HS Code	Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax						
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold					
	8704.31.21	With two-stroke petrol engine	u	L										Free	Free	18%	Ex	6.0%					Rs.600/- per cm ³							
	8704.31.22	Other, not more than four years old	u											Free	Free	18%	Ex	6.0%					Rs.600/- per cm ³							
	8704.31.23	Other, more than four years old	u	L										Free	Free	18%	Ex	6.0%					Rs.600/- per cm ³							
		Chassis fitted with engines and cabs :																												
	8704.31.31	for vehicles of national subdivision 8704.31.43, not more than four years old	u											20.0%	20%	18%	Ex	Ex					Rs.603,650 per unit	50%						
	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.1,207,250 per unit	50%						
	8704.31.33	for vehicles of national subdivision 8704.31.51, not more than four years old	u											20.0%	20%	18%	10%	6%					Rs.603,650 per unit	50%						
	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.1,207,250 per unit	50%						
	8704.31.35	for vehicles of national subdivision 8704.31.63, not more than four years old	u											20.0%	20%	18%	Ex	Ex					Rs.603,650 per unit	50%						
	8704.31.36	for vehicles of national subdivision 8704.31.64, more than four years old	u	L										20.0%	20%	18%	Ex	Ex					Rs.1,207,250 per unit	50%						
	8704.31.37	for vehicles of national subdivision 8704.31.67, not more than four years old	u											20.0%	20%	18%	Ex	Ex					Rs.1,690,150 per unit	50%						
	8704.31.38	for vehicles of national subdivision 8704.31.68, more than four years old	u	L										20.0%	20%	18%	Ex	Ex					Rs.3,018,150 per unit	50%						
		--- 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 :																												
	8704.31.41	Cargo carrying capacity of less than 800kg, not more than four years old	u											10.0%	20%	18%	Ex	Ex					Rs.724,350 per unit	50%						
	8704.31.42	Cargo carrying capacity of less than 800kg, more than four years old	u	L										10.0%	20%	18%	Ex	Ex					Rs.1,207,250 per unit	50%						
	8704.31.43	Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	20%	18%	Ex	Ex					Rs.724,350 per unit	50%						
	8704.31.44	Cargo carrying capacity of 800kg or more, more than four years old	u	L										20.0%	20%	18%	Ex	Ex					Rs.1,207,250 per unit	50%						
		--- 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:																												
	8704.31.51	Not more than four years old	u											10.0%	20%	18%	Ex	Ex					Rs.724,350 per unit	50%						
	8704.31.52	More than four years old	u	L										10.0%	20%	18%	Ex	Ex					Rs.2,414,500 per unit	50%						
		--- 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 :																												

HS Hdg	HS Code	Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax			
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold		
	8704.31.61	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, not more than four years old	u										10.0%	20%	18%	Ex	Ex			Rs.724,350 per unit	50%					
	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.1,207,250 per unit	50%					
	8704.31.63	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old	u										20.0%	20%	18%	Ex	Ex			Rs.724,350 per unit	50%					
	8704.31.64	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old	u	L									20.0%	20%	18%	Ex	Ex			Rs.1,207,250 per unit	50%					
	8704.31.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	u										20.0%	20%	18%	Ex	Ex			Rs.1,810,900 per unit	50%					
	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.3,018,150 per unit	50%					
	8704.31.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	u										20.0%	20%	18%	Ex	Ex			Rs.1,810,900 per unit	50%					
	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.3,018,150 per unit	50%					
		---	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	----	Not more than four years old	u										20.0%	20%	18%	Ex	Ex			Rs.2,100/- per cm ³	50%					
	8704.31.72	----	More than four years old	u	L									20.0%	20%	18%	Ex	Ex			Rs.2,100/- per cm ³	50%					
			Other :																								
	8704.31.91	----	Vehicles with separate bodies for cabin and cargo area, not more than four years old	u										20.0%	20%	18%	Ex	Ex			Rs.6,036,300 per unit	50%					
	8704.31.92	----	Vehicles with separate bodies for cabin and cargo area, more than four years old	u	L									20.0%	20%	18%	Ex	Ex			Rs.7,243,550 per unit	50%					
	8704.31.93	----	Other not more than four years old	u										20.0%	20%	18%	Ex	Ex			Rs.2,100/- per cm ³	50%					
	8704.31.99	----	Other more than four years old	u	L									20.0%	20%	18%	Ex	Ex			Rs.2,100/- per cm ³	50%					
	8704.32	--	g.v.w. exceeding 5 tonnes :																								
		---	Tankers and bowlers with stainless steel tanks for transport of milk and refrigerated trucks :																								
	8704.32.41	----	Not more than five years old	u				Free	Free	Free		Free	Free	Free	Free	Free	18%	10%	6%						2.5%		
	8704.32.42	----	More than five years old but not more than ten years old	u				Free	Free	Free		Free	Free	Free	Free	Free	18%	Ex	Ex			Rs.1,810,900 per unit					
	8704.32.43	----	More than ten years old	u	L			Free	Free	Free		Free	Free	Free	Free	Free	18%	Ex	Ex			Rs.3,621,800 per unit					
		---	Garbage trucks equipped with waste compacting mechanism :																								
	8704.32.51	----	Not more than five years old	u				Free	Free		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	Free	Free	18%	Ex	Ex			Rs.150,900 per unit					

HS Hdg	HS Code	Description	Unit	ICL /SL /SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax														
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold													
		--- Other :														18%																						
	8704.32.61	---- Not more than five years old	u							Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex																			
	8704.32.62	---- More than five years old but not more than ten years old	u							Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex																			
	8704.32.63	---- More than ten years old	u	L						Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex																			
		- Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion : q.v.w. not exceeding 5 tonnes																																				
	8704.41	--- Special purpose tankers/bowsers and trucks :																																				
	8704.41.11	---- Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old	u					Free							Free	Free	18%	10.0%	6.0%																			
	8704.41.12	---- Tankers / bowsers with stainless steel tanks for transport of milk, more than five years old	u	L				Free							Free	Free	18%	10.0%	6.0%																			
	8704.41.13	---- Garbage trucks equipped with waste compacting mechanism, not more than five years old	u												Free	Free	18%	10.0%	6.0%																			
	8704.41.14	---- Garbage trucks equipped with waste compacting mechanism, more than five years old	u	L											Free	Free	18%	10.0%	6.0%																			
		--- Auto-trishaws :																																				
	8704.41.21	---- Not more than four years old	u												Free	Free	18%	10.0%	6.0%																			
	8704.41.22	---- More than four years old	u	L											Free	Free	18%	10.0%	6.0%																			
		--- Chassis fitted with engines and cabs																																				
	8704.41.31	---- for vehicles of national subdivision 8704.41.43, not more than four years old	u												20.0%	20%	18%	10%	Ex																			
	8704.41.32	---- for vehicles of national subdivision 8704.41.44, more than four years old	u	L											20.0%	20%	18%	10%	Ex																			
	8704.41.33	---- for vehicles of national subdivision 8704.41.51, not more than four years old	u												20.0%	20%	18%	10%	6%																			
	8704.41.34	---- for vehicles of national subdivision 8704.41.52, more than four years old	u	L											20.0%	20%	18%	10%	Ex																			
	8704.41.35	---- for vehicles of national subdivision 8704.41.63, not more than four years old	u												20.0%	20%	18%	10%	Ex																			
	8704.41.36	---- for vehicles of national subdivision 8704.41.64, more than four years old	u	L											20.0%	20%	18%	10%	Ex																			
	8704.41.37	---- for vehicles of national subdivision 8704.41.67, not more than four years old	u												20.0%	20%	18%	10%	Ex																			
	8704.41.38	---- for vehicles of national subdivision 8704.41.68, more than four years old	u	L											20.0%	20%	18%	10%	Ex																			
		--- 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												10.0%	20%	18%	10%	Ex																			

HS Hdg	HS Code	Description	Unit	ICL/SL/ SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax			
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold		
	8704.41.42	----	Cargo carrying capacity of less than 800kg , more than four years old	u	L										10.0%	20%	18%	10%	Ex			Rs.1,086,550/- per unit	50%				
	8704.41.43	----	Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.664,000/- per unit	50%				
	8704.41.44	----	Cargo carrying capacity of 800kg or more, more than four years old	u	L										20.0%	20%	18%	10%	Ex			Rs.1,086,550/- per unit	50%				
		---	Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 2000 kg or more :																								
	8704.41.51	----	Not more than four years old	u											10.0%	20%	18%	10%	Ex			Rs.1,086,550/- per unit	50%				
	8704.41.52	----	More than four years old	u	L										10.0%	20%	18%	10%	Ex			Rs.2,173,050/- per unit	50%				
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg :																								
	8704.41.61	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, not more than four years old	u											10.0%	20%	18%	10%	Ex			Rs.664,000/- per unit	50%				
	8704.41.62	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, more than four years old	u	L										10.0%	20%	18%	10%	Ex			Rs.1,086,550/- per unit	50%				
	8704.41.63	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.664,000/- per unit	50%				
	8704.41.64	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old	u	L										20.0%	20%	18%	10%	Ex			Rs.1,086,550/- per unit	50%				
	8704.41.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.1,690,150/- per unit	50%				
	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.2,776,700/- per unit	50%				
	8704.41.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.1,690,150/- per unit	50%				
	8704.41.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	u	L										20.0%	20%	18%	10%	Ex			Rs.2,776,700/- per unit	50%				
		---	Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :																								
	8704.41.71	----	Not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.2,173,050/- per unit	50%				
	8704.41.72	----	More than four years old	u	L										20.0%	20%	18%	10%	Ex			Rs.2,776,700/- per unit	50%				
		---	Other :												20.0%		18%	10%									

HS Hdg	HS Code	Description	Unit	ICL/SL/ST	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold	
	8704.41.91	----	Other vehicles with separate bodies for cabin and cargo area, not more than four years old	u										20.0%	20%	18%	10%	Ex			Rs.5,432,650/- per unit	50%				
	8704.41.92	----	Other vehicles with separate bodies for cabin and cargo area, more than four years old	u	L									20.0%	20%	18%	10%	Ex			Rs.6,036,300/- per unit	50%				
	8704.41.93	----	Other vehicles not more than four years old	u										20.0%	20%	18%	10%	Ex			Rs.4,829,050/- per unit	50%				
	8704.41.99	----	Other vehicles more than four years old	u	L									20.0%	20%	18%	10%	Ex			Rs.6,639,950/- per unit	50%				
	8704.42	--	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:																							
		---	Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks :																							
	8704.42.41	----	Not more than five years old	u				Free	Free	Free		Free	Free	Free	Free	Free	18%	10.0%	6.0%			Rs.1,690,150/- per unit				
	8704.42.42	----	More than five years old but less than ten years old	u				Free	Free	Free		Free	Free	Free	Free	Free	18%	10.0%	Ex			Rs.1,690,150/- per unit				
	8704.42.43	----	More than ten years old	u	L			Free	Free	Free		Free	Free	Free	Free	Free	18%	10.0%	Ex			Rs.3,259,600/- per unit				
		---	Garbage trucks equipped with waste compacting mechanism :																							
	8704.42.51	----	Not more than five years old	u				Free	Free	Free		Free	Free	Free	Free	Free	18%	10.0%	6.0%					2.5%		
	8704.42.52	----	More than five years old	u	L			Free	Free	Free		Free	Free	Free	Free	Free	18%	10.0%	Ex			Rs.144,850/- per unit				
		---	Other :																					2.5%		
	8704.42.61	----	Not more than five years old	u				Free	Free	Free		Free	Free	Free	Free	Free	18%	10%	Ex			Rs.1,086,550/- per unit				
	8704.42.62	----	More than five years old but less than ten years old	u				Free	Free	Free		Free	Free	Free	Free	Free	18%	10%	Ex			Rs.2,776,700/- per unit				
	8704.42.63	----	More than ten years old	u	L			Free	Free	Free		Free	Free	Free	Free	Free	18%	10%	Ex			Rs.4,466,850/- per unit				
	8704.43	--	g.v.w. exceeding 20 tonnes																							
		---	Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks :																							
	8704.43.51	----	Not more than five years old	u				Free	Free	Free		Free	Free	Free	Free	Free	18%	10.0%	6.0%							
	8704.43.52	----	More than five years old but less than ten years old	u				Free	Free	Free		Free	Free	Free	Free	Free	18%	10.0%	Ex			Rs.1,690,150/- per unit				
	8704.43.53	----	More than ten years old	u	L			Free	Free	Free		Free	Free	Free	Free	Free	18%	10.0%	Ex			Rs.3,259,600/- per unit				
		---	Garbage trucks equipped with waste compacting mechanism :																							
	8704.43.61	----	Not more than five years old	u				Free	Free		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	Free	Free	18%	10.0%	Ex			Rs.144,850/- per unit				
		---	Other :																							
	8704.43.71	----	Not more than five years old	u				Free	Free		Free	Free	Free	Free	Free	Free	18%	10%	Ex			Rs.1,086,550/- per unit				
	8704.43.72	----	More than five years old but less than ten years old	u				Free	Free		Free	Free	Free	Free	Free	Free	18%	10%	Ex			Rs.2,776,700/- per unit				
	8704.43.73	----	More than ten years old	u	L			Free	Free		Free	Free	Free	Free	Free	Free	18%	10%	Ex			Rs.4,466,850/- per unit				

HS Hdg	HS Code	Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax															
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold														
		- Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :																																					
	8704.51	-- q.v.w. not exceeding 5 tonnes:																																					
		--- Special purpose tankers/bowsers and trucks :																																					
	8704.51.11	---- Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old	u				Free						Free	Free	18%	10.0%	6.0%																						
	8704.51.12	---- Tankers / bowsers with stainless steel tanks for transport of milk,more than five years old	u	L			Free						Free	Free	18%	10.0%	6.0%																						
	8704.51.13	---- Garbage trucks equipped with waste compacting mechanism, not more than five years old	u										Free	Free	18%	10.0%	6.0%																						
	8704.51.14	---- Garbage trucks equipped with waste compacting mechanism, more than five years old	u	L									Free	Free	18%	10.0%	6.0%																						
		--- Auto-trishaws :																																					
	8704.51.21	---- With two-stroke petrol engine	u	L									Free	Free	18%	10.0%	6.0%																						
	8704.51.22	---- Other, not more than four years old	u	L									Free	Free	18%	10.0%	6.0%																						
	8704.51.23	---- Other, more than four years old	u	L									Free	Free	18%	10.0%	6.0%																						
		--- Chassis fitted with engines and cabs :																																					
	8704.51.31	---- for vehicles of national subdivision 8704.51.43, not more than four years old	u										20.0%	20%	18%	10%	Ex																						
	8704.51.32	---- for vehicles of national subdivision 8704.51.44, more than four years old	u	L									20.0%	20%	18%	10%	Ex																						
	8704.51.33	---- for vehicles of national subdivision 8704.51.51, not more than four years old	u										20.0%	20%	18%	10%	6%																						
	8704.51.34	---- for vehicles of national subdivision 8704.51.52, more than four years old	u	L									20.0%	20%	18%	10%	Ex																						
	8704.51.35	---- for vehicles of national subdivision 8704.51.63, not more than four years old	u										20.0%	20%	18%	10%	Ex																						
	8704.51.36	---- for vehicles of national subdivision 8704.51.64, more than four years old	u	L									20.0%	20%	18%	10%	Ex																						
	8704.51.37	---- for vehicles of national subdivision 8704.51.67, not more than four years old	u										20.0%	20%	18%	10%	Ex																						
	8704.51.38	---- for vehicles of national subdivision 8704.51.68, more than four years old	u	L									20.0%	20%	18%	10%	Ex																						
		--- 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 more than four years old	u										10.0%	20%	18%	10%	Ex																						
	8704.51.42	---- Cargo carrying capacity of less than 800kg, more than four years old	u	L									10.0%	20%	18%	10%	Ex																						

HS Hdg	HS Code	Description	Unit	ICL /SL /SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax			
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold		
	8704.51.43	----	Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.664,000/-per unit	50%				
	8704.51.44	----	Cargo carrying capacity of 800kg or more, more than four years old	u	L										20.0%	20%	18%	10%	Ex			Rs.1,086,550/-per unit	50%				
		---	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:																								
	8704.51.51	----	Not more than four years old	u											10.0%	20%	18%	10%	Ex			Rs.664,000/-per unit	50%				
	8704.51.52	----	More than four years old	u	L										10.0%	20%	18%	10%	Ex			Rs.2,173,050/-per unit	50%				
		---	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 :																								
	8704.51.61	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, not more than four years old	u											10.0%	20%	18%	10%	Ex			Rs.664,000/-per unit	50%				
	8704.51.62	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg , more than four years old	u	L										10.0%	20%	18%	10%	Ex			Rs.1,086,550/-per unit	50%				
	8704.51.63	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.664,000/-per unit	50%				
	8704.51.64	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old	u	L										20.0%	20%	18%	10%	Ex			Rs.1,086,550/-per unit	50%				
	8704.51.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.1,569,450/-per unit	50%				
	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.2,776,700/-per unit	50%				
	8704.51.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.1,569,450/-per unit	50%				
	8704.51.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	u	L										20.0%	20%	18%	10%	Ex			Rs.2,776,700/-per unit	50%				
		---	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 :																								
	8704.51.71	----	Not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.2,050/per cm ³	50%				
	8704.51.72	----	More than four years old	u	L										20.0%	20%	18%	10%	Ex			Rs.2,050/per cm ³	50%				

HS Hdg	HS Code	Description	Unit	ICL/SL/ST	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax														
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold													
		Other :												20.0%	18%																							
	8704.51.91	---- Vehicles with separate bodies for cabin and cargo area, not more than four years old	u											20.0%	20%	18%	10%	Ex				Rs.5,432,650/- per unit	50%															
	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.6,036,300/- per unit	50%															
	8704.51.93	---- Other not more than four years old	u											20.0%	20%	18%	10%	Ex				Rs.2,050/per cm ³	50%															
	8704.51.99	---- Other more than four years old	u	L										20.0%	20%	18%	10%	Ex				Rs.2,050/per cm ³	50%															
	8704.52	-- g.v.w. exceeding 5 tonnes:																																				
		--- Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks :																																				
	8704.52.41	---- Not more than five years old	u					Free	Free	Free		Free	Free	Free	Free	Free	18%	10.0%	6.0%																			
	8704.52.42	---- More than five years old but not more than ten years old	u					Free	Free	Free		Free	Free	Free	Free	Free	18%	10.0%	Ex				Rs.1,569,450/- per unit															
	8704.52.43	---- More than ten years old	u	L				Free	Free	Free		Free	Free	Free	Free	Free	18%	10.0%	Ex				Rs.3,259,600/- per unit															
		--- Garbage trucks equipped with waste compacting mechanism :																																				
	8704.52.51	---- Not more than five years old	u						Free	Free		Free	Free	Free	Free	Free	18%	10.0%	6.0%																			
	8704.52.52	---- More than five years old	u	L					Free	Free		Free	Free	Free	Free	Free	18%	10.0%	Ex				Rs.144,850/-per unit															
		--- Other :															18%																					
	8704.52.61	---- Not more than five years old	u						Free	Free		Free	Free	Free	Free	Free	18%	10%	Ex				Rs.1,086,550/- per unit															
	8704.52.62	---- More than five years old but not more than ten years old	u						Free	Free		Free	Free	Free	Free	Free	18%	10%	Ex				Rs.2,776,700/- per unit															
	8704.52.63	---- More than ten years old	u	L					Free	Free		Free	Free	Free	Free	Free	18%	10%	Ex				Rs.4,587,600/- per unit															
	8704.60	- Other with only electric motor for propulsion :																																				
	8704.60.10	--- Electric auto-trishaws not more than five years old	u											10.0%	20%	18%	Ex	6.0%					Rs.18,100/= per kW	50%														
	8704.60.20	--- Electric auto-trishaws more than five years old	u	L										10.0%	20%	18%	Ex	6.0%					Rs.18,100/= per kW	50%														
		--- Other electric, not more than five years old															18%																					
	8704.60.31	---- Capacity of motors not exceeding 50kW	u											20.0%	20%	18%	Ex	6.0%					Rs.18,100/= per kW	50%														
	8704.60.32	---- Capacity of motors exceeding 50kW, but not exceeding 100kW	u											20.0%	20%	18%	Ex	6.0%					Rs.24,100/= per kW	50%														
	8704.60.33	---- Capacity of motors exceeding 100kW, but not exceeding 200kW	u											20.0%	20%	18%	Ex	6.0%					Rs.60,400/= per kW	50%														
	8704.60.34	---- Capacity of motors exceeding 200kW	u											20.0%	20%	18%	Ex	6.0%					Rs.96,600/= per kW	50%														
		--- Other electric, more than five years old																																				
	8704.60.41	---- Capacity of motors not exceeding 50kW	u	L										20.0%	20%	18%	Ex	6.0%					Rs.48,300/= per kW	50%														
	8704.60.42	---- Capacity of motors exceeding 50kW, but not exceeding 100kW	u	L										20.0%	20%	18%	Ex	6.0%					Rs.72,400/= per kW	50%														
	8704.60.43	---- Capacity of motors exceeding 100kW, but not exceeding 200kW	u	L										20.0%	20%	18%	Ex	6.0%					Rs.108,700/= per kW	50%														

HS Hdg	HS Code	Description	Unit	ICL/SL/ST	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax			
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold		
	8704.60.44	----	Capacity of motors exceeding 200kW	u	L										20.0%	20%	18%	Ex	6.0%			Rs.72,450/= per kW	50%				
	8704.90	-	Other :																								
	8704.90.10	---	Not more than five years old	u											10.0%	20%	18%	Ex	6%			Rs.1,207,250/= per unit	50%				
	8704.90.90	---	Other	u	L										20.0%	20%	18%	Ex	Ex			Rs.1,810,900 per unit	50%				
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					Free	Free	Free	Free	Free	Free	Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%	
	8705.10.20	---	More than ten years old	u	L				Free	Free	Free	Free	Free	Free	Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%	
	8705.20	-	Mobile drilling derricks :																					2.5%			
	8705.20.10	---	Not more than seven years old	u					Free	Free	Free	Free	Free	Free	Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%	
	8705.20.20	---	More than seven years old	u	L				Free	Free	Free	Free	Free	Free	Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%	
	8705.30	-	Fire fighting vehicles :																					2.5%			
	8705.30.10	---	Not more than seven years old	u					Free	Free	Free	Free	Free	Free	Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%	
	8705.30.20	---	More than seven years old	u	L				Free	Free	Free	Free	Free	Free	Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%	
	8705.40	-	Concrete-mixer lorries :																					2.5%			
	8705.40.10	---	Not more than ten years old	u					Free	Free	Free	Free	Free	Free	Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%	
	8705.40.20	---	More than ten years old	u	L				Free	Free	Free	Free	Free	Free	Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%	
	8705.90	-	Other :																								
		---	Gully bowzers equipped with suction pumps for extracting sewage water /wastes :																						2.5%		
	8705.90.21	----	Not more than seven years old	u					Free	Free	Free	Free	Free	Free	Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%	
	8705.90.22	----	More than seven years old	u	L				Free	Free	Free	Free	Free	Free	Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%	
		---	Concrete pump trucks :																					2.5%			
	8705.90.31	----	Not more than ten years old	u					Free	Free	Free	Free	Free	Free	Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%	
	8705.90.32	----	More than ten years old	u	L				Free	Free	Free	Free	Free	Free	Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%	
		---	Mobile Workshops :																					2.5%			
	8705.90.41	----	Modified vehicles of heading 87.02, not more than three years old	u				Free	Free	Free	Free	Free	Free	Free	Free	Free	18%	10%	Ex				Rs.5,432,650 per unit		Rs 5.0 Mn	0%	
	8705.90.42	----	Modified vehicles of heading 87.02, more than three years old	u	L			Free	Free	Free	Free	Free	Free	Free	Free	Free	18%	10%	Ex				Rs.7,243,550 per unit		Rs 5.0 Mn	0%	
	8705.90.43	----	Modified vehicles of heading 87.03, not more than three years old	u				Free	Free	Free	Free	Free	Free	Free	Free	Free	18%	10%	Ex				Rs.13,300/per cm ³		Rs 5.0 Mn	0%	
	8705.90.44	----	Modified vehicles of heading 87.03, more than three years old	u	L			Free	Free	Free	Free	Free	Free	Free	Free	Free	18%	10%	Ex				Rs.13,300/per cm ³		Rs 5.0 Mn	0%	
	8705.90.45	----	Modified vehicles of heading 87.04, not more than three years old	u				Free	Free	Free	Free	Free	Free	Free	Free	Free	18%	10%	Ex				Rs.5,432,650 per unit		Rs 5.0 Mn	0%	

HS Hdg	HS Code		Description	Unit	ICL/SL/ SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax				
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold			
	8705.90.46	----	Modified vehicles of heading 87.04, more than three years old	u	L				Free	Free	Free		Free	Free	Free	Free	Free	18%	10%	Ex				Rs.7,243,550 per unit			Rs 5.0 Mn	0%	
	8705.90.47	----	Other, not more than seven years old	u					Free	Free	Free		Free	Free	Free	Free	Free	18%	10%	Ex				Rs.1,207,250/= per unit			Rs 5.0 Mn	0%	
	8705.90.48	----	Other, more than seven years old	u	L				Free	Free	Free		Free	Free	Free	Free	Free	18%	10%	Ex				Rs.3,018,150 per unit			Rs 5.0 Mn	0%	
		---	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					Free	Free	Free		Free	Free	Free	Free	Free	18%	10%	Ex				Rs.5,432,650 per unit			Rs 5.0 Mn	0%	
	8705.90.52	----	Modified vehicles of heading 87.02, more than three years old	u	L				Free	Free	Free		Free	Free	Free	Free	Free	18%	10%	Ex				Rs.7,243,550 per unit			Rs 5.0 Mn	0%	
	8705.90.53	----	Modified vehicles of heading 87.03, not more than three years old	u					Free	Free	Free		Free	Free	Free	Free	Free	18%	10%	Ex				Rs.13,300/per cm ³			Rs 5.0 Mn	0%	
	8705.90.54	----	Modified vehicles of heading 87.03, more than three years old	u	L				Free	Free	Free		Free	Free	Free	Free	Free	18%	10%	Ex				Rs.13,300/per cm ³			Rs 5.0 Mn	0%	
	8705.90.55	----	Modified vehicles of heading 87.04, not more than three years old	u					Free	Free	Free		Free	Free	Free	Free	Free	18%	10%	Ex				Rs.5,432,650 per unit			Rs 5.0 Mn	0%	
	8705.90.56	----	Modified vehicles of heading 87.04, more than three years old	u	L				Free	Free	Free		Free	Free	Free	Free	Free	18%	10%	Ex				Rs.7,243,550 per unit			Rs 5.0 Mn	0%	
		---	Other :																										
	8705.90.91	----	g.v.w. not exceeding 4 tonnes, not more than seven years old (except Aerial Platform Trucks)	u					Free	Free			Free	Free	Free	Free	Free	18%	Ex	Ex				Rs.1,810,900 per unit			Rs 5.0 Mn	0%	
	8705.90.92	----	g.v.w. not exceeding 4 tonnes, more than seven years old	u	L				Free	Free			Free	Free	Free	Free	Free	18%	Ex	Ex				Rs.3,018,150 per unit			Rs 5.0 Mn	0%	
	8705.90.93	----	g.v.w. exceeding 4 tonnes, not more than seven years old (except Aerial Platform Trucks)	u					Free	Free			Free	Free	Free	Free	Free	18%	10%	6%							2.5%	Rs 5.0 Mn	0%
	8705.90.94	----	g.v.w. exceeding 4 tonnes, more than seven years old	u	L				Free	Free			Free	Free	Free	Free	Free	18%	Ex								2.5%	Rs 5.0 Mn	0%
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		Fre								Free	Free	Free	Free	18%	Ex	Ex				Rs.1,207,250/= per unit					
	8706.00.20	---	New chassis fitted with engines for other motor vehicles of heading 87.02	u		##								10.0%	20%	18%	18%	18%	Ex	Ex				Rs.1,207,250/= 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	Free	Free	18%	Ex	Ex				Rs.1,207,250/= per unit					
	8706.00.40	---	Other new chassis fitted with engines for other motor vehicles	u										10.0%	20%	18%	18%	18%	Ex	Ex				Rs.2,414,500 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%	18%	18%	Ex	Ex				Rs.2,414,500 per unit					
87.07			Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.																										

HS Hdg	HS Code	Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax			
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold		
	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 :																								
	8708.29.10	---	"Cut-portions" of bodies and cabs	kg	L								5% or Rs.40,000 per cut portion	5% or Rs80,000 per cut portion	20% or Rs.80,000 per cut portion	20% or Rs.160,000 per cut portion	18%	Ex	Ex	10% or Rs.80,000 per cut portion	Free	Rs.362,200 per unit					
	8708.29.90	---	Other	kg						Free			5%	5%	20.0%	20%	18%	10%	6%	10%	Free			2.5%			
	8708.30	-	Brakes and servo-brakes; parts thereof	kg						Free	Free		5%	5%		20%	18%	10%		10%				2.5%			
	8708.40	-	Gear boxes and parts thereof	kg						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%			
	8708.70.20	---	Other, rims fitted with tyres	kg									5%	5%		20%	18%	10%		10%				2.5%			
	8708.70.90	---	Other	kg									5%	5%		20%	18%	10%		10%				2.5%			
	8708.80	-	Suspension systems and parts thereof (including shock-absorbers)	kg						Free	Free		5%	5%		20%	18%	10%	6%	10%	Free			2.5%			
		-	Other parts and accessories :																								
	8708.91	--	Radiators and parts thereof :																								
	8708.91.10	---	Radiators	kg									5% or Rs.770/- per unit	5% or Rs.770/- per unit		20% or Rs.3000/- per unit	18%	10%		30% or Rs.3,600 per unit				2.5%			

HS Hdg	HS Code	Description	Unit	ICL/SL/ SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8708.91.20	--- Radiator cores	kg									5%	5%		20% or Rs. 2500/- per unit	18%	10%		30% or Rs.2,800 per unit			2.5%			
	8708.91.90	--- Other	kg									5%	5%		20%	18%	10%		30%			2.5%			
	8708.92	-- Silencers (mufflers) and exhaust pipes; parts thereof	kg									5%	5%		20%	18%	10%		10%			2.5%			
	8708.93	-- Clutches and parts thereof	kg							Free	Free	5%	5%		20%	18%	10%		10%			2.5%			
	8708.94	-- Steering wheels, steering columns and steering boxes; parts thereof	kg							Free	Free	5%	5%		20%	18%	10%	6%	10%	Free		2.5%			
	8708.95	-- Safety airbags with inflater system; parts thereof	kg												20%	18%	10%		10%			2.5%			
	8708.99	-- Other :																							
	8708.99.10	--- New chassis not fitted with engines, but with or without fittings for motor vehicles of heading 87.02 and 87.04 with a g.v.w. of 3,000 kg or more	kg											Free	Free	18%	10%	6%				2.5%			
	8708.99.20	--- Other new chassis not fitted with engines, but with or without fittings	kg												20%	18%	10%	6%	20%	Free		2.5%			
	8708.99.30	--- Other used chassis not fitted with engines, but with or without fittings	kg	L										20.0%	20%	18%	Ex		20%	Free		2.5%			
	8708.99.40	--- "Cut-portions" of motor vehicles	kg	L	18% or Rs. 261,000 per cut portion							25.2% or Rs.185,000 per cut portion		20% or Rs.133,334/- per cut portion	20% or Rs.290,000 per cut portion	18%	Ex	Ex	10% or Rs.150,000 per cut portion	Free	Rs.362,200 per unit				
	8708.99.90	--- Other	kg												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 vehicles.																							
																						2.5%			
		- Vehicles :																				2.5%			
	8709.11	-- Electrical	u									5%	4.5%	10.0%	20%	18%	10%	6%				2.5%			

HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty								Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF			SD	SG	Gen	SG				GEN	SG
	8709.19	--	Other	u									10.0%	20%	18%	10%	6%					2.5%		
	8709.90	-	Parts	kg									10.0%	20%	18%	Ex							2.5%	
87.10	8710.00		Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	u									5%	4.5%	10.0%	20%	18%	10%	6%				2.5%	
87.11			Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.																					
	8711.10	-	With internal combustion piston engine of a cylinder capacity not exceeding 50 cc :																					
	8711.10.10	---	Not more than three years old	u						Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex				Rs.700/- per cm ³	
	8711.10.20	---	More than three years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex				Rs.120,750 per unit	
	8711.20	-	With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :																					
	8711.20.10	---	Exceeding 50 cc but not exceeding 200 cc, not more than three years old	u						Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex				Rs.1,400/- per cm ³	
	8711.20.20	---	Exceeding 50 cc but not exceeding 200 cc, more than three years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex				Rs.362,200 per unit	
	8711.20.30	---	Other, not more than three years old	u						Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex				Rs.2,050/- per cm ³	
	8711.20.40	---	Other, more than three years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex				Rs.603,650 per unit	
	8711.30	-	With internal combustion piston engine of a cylinder 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						Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex				Rs.2,050/- per cm ³	
	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				965,800/= per unit	
	8711.30.30	---	Exceeding 350 cc but not exceeding 450 cc, not more than three years old	u						Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex				Rs.2,750/- per cm ³	
	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.1,810,900 per unit	
	8711.30.50	---	Other, not more than three years old	u						Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex				Rs.2,750/- per cm ³	
	8711.30.60	---	Other, more than three years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex				Rs.1,810,900 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						Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex				Rs.3,500/- per cm ³	
	8711.40.20	---	More than three years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex				Rs.3,018,150 per unit	
	8711.50	-	With internal combustion piston engine of a cylinder capacity exceeding 800 cc :																					
	8711.50.10	---	Exceeding 800 cc but not exceeding 1000 cc, not more than three years old	u						Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex				Rs.3,500/- per cm ³	
	8711.50.20	---	Exceeding 800 cc but not exceeding 1000 cc , more than three years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex				Rs.3,621,800 per unit	

HS Hdg	HS Code		Description	Unit	ICL /SL /SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8711.50.30	---	Other, not more than three years old	u						Free	Free	4%	1.5%	Free	Free	18%	Ex	Ex			Rs.4,200/- per cm ³					
	8711.50.40	---	Other, more than three years old	u	L					Free	Free	4%	1.5%	Free	Free	18%	Ex	Ex			Rs.4,829,050 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.9,050 per kW					
	8711.60.20	---	More than three years old	u	L					Free	Free	Free	Free	Free	Free	18%	Ex	Ex			Rs.18,100 per kW					
	8711.90	-	Other	u						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	u											20%	18%	Ex						2.5%			
	8712.00.20	---	Used bicycle	u	L										20% or Rs.6600/= per unit	18%	10%	10% or Rs.2400/= per unit					2.5%			
	8712.00.90	---	Other	u	L										20% or Rs.6600/= per	18%	10%	10% or Rs.24					2.5%			
87.13			Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.																							
	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	-	Of motorcycles (including mopeds) :																							
	8714.10.10	---	Frames, with or without front fork	kg	L					Free	Free	4%	1.5%	Free	Free	18%	10%	6%					2.5%			
	8714.10.90	---	Other	kg						Free	Free	4%	1.5%	Free	Free	18%	10%	6%					2.5%			
	8714.20.00	-	Of carriages for disabled persons	kg						Free	Free	Free	Free	Free	Free	18%	10%	6%					2.5%			
		-	Other :																				2.5%			
	8714.91	--	Frames and forks, and parts thereof :																				2.5%			
	8714.91.10	---	Bicycle frames	kg						Free					20%	18%	10%	6%					2.5%			
	8714.91.20	---	Front forks	kg						Free					20%	18%	10%	6%					2.5%			

HS Hdg	HS Code	Description	Unit	ICL /SL /SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold	
	8716.39.10	---	Not more than three years old	u											20%	18%	Ex		10%				2.5%			
	8716.39.20	---	More than three years old	u	L										20%	18%	10%		10%				2.5%			
	8716.40	-	Other trailers and semi-trailers :																				2.5%			
	8716.40.10	---	Not more than five years old	u											20%	18%	10%		5%				2.5%			
	8716.40.20	---	More than five years old	u	L										20%	18%	10%		5%				2.5%			
	8716.80	-	Other vehicles :																				2.5%			
	8716.80.20	---	Wheelbarrows	u											20%	18%	10%		10%				2.5%			
	8716.80.30	---	Other not more than five years old	u											20%	18%	10%						2.5%			
	8716.80.40	---	Other more than five years old	u	L										20%	18%	Ex						2.5%			
	8716.90	-	Parts :																							
	8716.90.10	---	For wheelbarrows	kg						Free	Free		5%	5%		20%	18%	10%	6%	10%	Fre e		2.5%			
	8716.90.90	---	Others	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%			
	cm ³		- cubic centimeter of the engine																							
	kW		- kilowatt of the motor power of the engine																							
	1000 cm ³ < x <= 1300 cm ³		- of cylinder capacity exceeding 1000 cc but not exceeding 1300 cc																							
	1300 cm ³ < x <= 1500 cm ³		- of cylinder capacity exceeding 1300 cc but not exceeding 1500 cc																							
	2000 cm ³ < x <= 2500 cm ³		- of cylinder capacity exceeding 2000 cc but not exceeding 2500 cc																							
	2500 cm ³ < x <= 2750 cm ³		- of cylinder capacity exceeding 2500 cc but not exceeding 2750 cc																							
	2750 cm ³ < x <= 3000 cm ³		- of cylinder capacity exceeding 2750 cc but not exceeding 3000 cc																							
	3000 cm ³ < x <= 4000 cm ³		- of cylinder capacity exceeding 3000 cc but not exceeding 4000 cc																							
	4000 cm ³ <		- of cylinder capacity exceeding 4000 cc																							