Chapter 87

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

Notes.

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

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

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

Subheading Note.

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

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

									Pı	refere	ntial I	Duty	/					PA	L	Cess				Luxury	Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI		AD	BN	GТ	IN	PK S	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN S	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
87.01			Tractors (other than tractors of heading 87.09) (+).																						
	8701.10		Single axle tractors :			<u> </u>																			
	8701.10.10		More than ten years old	u	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%		
	8701.10.90		Other	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%		
		-	Road tractors for semi-trailers :																						
	8701.21		With only compression-ignition internal combustion piston engine (diesel or semi-diesel) :	u																					
	8701.21.10		Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%				2.5%		
	8701.21.20		More than five years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%				2.5%		
	8701.22		With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :	u																					
	8701.22.10		Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%				2.5%		
	8701.22.20		More than five years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%				2.5%		

										Prefere	ntial	Duty	у					PA	L	Cess				Luxury	Tax
S Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	PK :	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate of the amount exceed Luxur Tax Fro Thresho
	8701.23		With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :	u																					
	8701.23.10		Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%				2.5%		
	8701.23.20		More than five years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%				2.5%		
	8701.24		With only electric motor for propulsion:	u																					1
	8701.24.10		Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%				2.5%		
	8701.24.20		More than five years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%				2.5%		
	8701.29		Other:	u																					
	8701.29.10		Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%				2.5%		
	8701.29.20		More than five years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%				2.5%		
	8701.30	-	Track-laying tractors :																						
	8701.30.10		Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%		
	8701.30.20		More than five years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%		
		-	Other, of an engine power:																						
	8701.91		Not exceeding 18kW:																						
	8701.91.10		Agricultural tractors, not more than ten years old	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%		
	8701.91.20		Agricultural tractors, more than ten years old	u	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%		
	8701.91.30		Other, not more than ten years old	u						Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%		
	8701.91.40		Other, more than ten years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%		
	8701.92		Exceeding 18 kW but not exceeding 37 kW:																						
	8701.92.10		Agricultural tractors, not more than ten years old	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%		
	8701.92.20		Agricultural tractors, more than ten years old	u	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%		
	8701.92.30		Other, not more than ten years old	u						Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%		
	8701.92.40		Other, more than ten years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%		
	8701.93		Exceeding 37 kW but not exceeding 75 kW:			_				+															
	8701.93.10		Agricultural tractors, not more than ten years old	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%		
	8701.93.20		Agricultural tractors, more than ten years old	u	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%		
	8701.93.30		Other, not more than ten years old	u						Free	Free		4%	1.5%	Free	Free	18%	10%	6%		ļ		2.5%		
	8701.93.40		Other, more than ten years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%		
	8701.94		Exceeding 75 kW but not exceeding 130 kW:	-	 	_	+	+ +		+						-			<u> </u>						+
	8701.94.10		Agricultural tractors, not more than ten years old	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%		
	8701.94.20		Agricultural tractors, more than ten years old	u	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%		

									P	refere	ential	l Dut	У					PA	L	Cess				Luxury	y Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI		AD	BN	GТ	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceedin Luxury Tax Free Threshol
	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:	1																					
	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%		18%	Ex	Ex		300%	50%		Rs 5.0 Mn	
	8702.10.19		Other	u		-		1							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%

										Prefer	<u>en</u> tia	l Dut	: <u>y</u>					P/	<u>L</u>	Cess				Luxur	y Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate or the amoun exceedir Luxury Tax Fre Thresho
			Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :																						
	8702.10.53		Modified Vehicles of heading 87.03, not more than two years old	u											20.0%	20%	18%	Ex	Ex		300%	50%		Rs 5.0 Mn	120%
	8702.10.54		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%
	8702.10.55		Other, not more than five years old	u											Free	Free	18%	10%	6%					Rs 5.0 Mn	0%
	8702.10.59		Other	u	L										Free	Free	18%	Ex	Ex		Rs.1,810,900/- per unit			Rs 5.0 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 :																						
	8702.10.61		Modified Vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex	Ex		300%	50%		Rs 5.0 Mn	120%
	8702.10.69		Other	u	L										Free	Free	18%	Ex	Ex		Rs.3,018,150/- per unit			Rs 5.0 Mn	0%
			Other, not more than ten years old :																						
	8702.10.73		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%
	8702.10.74		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%
	8702.10.75		Other, not more than five years old	u											Free	Free	18%	10%	6%					Rs 5.0 Mn	0%
	8702.10.79		Other	u	L										Free	Free	18%	Ex	Ex		Rs.1,810,900/- per unit			Rs 5.0 Mn	0%
	8702.10.81		Other, more than ten years old : Modified Vehicles of heading 87.03					-			1				20.0%	20%	18%	Ex	Ex		300%	50%		Rs 5.0 Mn	1209
	8702.10.81 8702.10.89		Other	u u	L										Free	Free	18%	Ex	Ex		Rs.3,018,150/- per unit	50%		Rs 5.0 Mn	
	8702.20	-	With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion: Motor vehicles for the transport of less than 13																		per arme				
			persons (adults) including the driver, not more than three and a half years old :																						
	8702.20.11		two years old	u											20.0%	20%	18%	Ex	Ex		300%	50%		Rs 5.5 Mn	90%
	8702.20.12		Modified Vehicles of heading 87.03, more than two years old	u	L										20.0%		18%	Ex	Ex		300%	50%		Rs 5.5 Mn	90%
	8702.20.19		Other Motor vehicles for the transport of less than 13	u	<u> </u>	<u> </u>									10.0%	20%	18%	Ex	Ex		200%	50%		Rs 5.5 Mn	0%
			persons (adults) including the driver, more than three and a half years old :																						
	8702.20.21		Modified vehicles of heading 87.03	u	L										20.0%		18%	Ex	Ex		300%	50%		Rs 5.5 Mn	
	8702.20.29		Other Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :	u	L										10.0%	20%	18%	Ex	Ex		200%	50%		Rs 5.5 Mn	0%
	8702.20.31		Modified vehicles of heading 87.03, not more than two years old	u		\vdash									20.0%	20%	18%	Ex	Ex		300%	50%		Rs 5.5 Mn	90%
	8702.20.32		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%

								F	refere	<u>ential</u>	Dut	У					PA	\L	Cess				Luxury	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI		AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate or the amount exceedir Luxury Tax Free Thresho
	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		1								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	
		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	
	8702.20.53	Other, not more than five years old	u			-								Free	Free	18%	10%	6%		7			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%
	2722 22 74	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	
	8702.20.73 8702.20.79	Other, not more than five years old Other	u u	L										Free Free	Free Free	18%	10.0% Ex	6.0% Ex		Rs.1,810,900/- per unit			Rs 5.5 Mn Rs 5.5 Mn	
		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																						
	0700 55	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:	1																					
	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%		18%	Ex	Ex		300%	50%		Rs 5.5 Mn	
	8702.30.19	Other Motor vehicles for the transport of less than 12	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	

									refere	ential	Dut	у					PA	L	Cess				Luxury	/ Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	AD	BN	GТ	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceedin Luxury Tax Free Threshol
			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 :																					
	8702.30.31		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%
	8702.30.32		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%
	8702.30.39		Other	u										10.0%	20%	18%	Ex	Ex		Rs.4,829,050/- 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:																					
	8702.30.41		Modified vehicles of heading 87.03	u	L									20.0%	20%	18%	Ex	Ex		300%	50%		Rs 5.5 Mn	80%
	8702.30.49		Other	u	L									10.0%	20%	18%	Ex	Ex		Rs.6,036,300/- 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:																					
	8702.30.51		two years old	u										20.0%	20%	18%	Ex	Ex		300%	50%		Rs 5.5 Mn	80%
	8702.30.52		years old	u	L									20.0%	20%	18%	Ex	Ex		300%	50%		Rs 5.5 Mn	80%
	8702.30.53		Other, not more than five years old	u										Free	Free	18%	10%	6%		D 4 040 000/		2.5%	Rs 5.5 Mn	0%
	8702.30.59		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:																					
	8702.30.61		ribalited verticies of fledding 67105	u	L									20.0%	20%	18%	Ex	Ex		300%	50%		Rs 5.5 Mn	80%
	8702.30.69		Other	u	L									Free	Free	18%	Ex	Ex		Rs.3,018,150/- per unit			Rs 5.5 Mn	0%
	8702.30.71		Other, not more than ten years old : Modified vehicles of heading 87.03, not more than														_							Τ
	8702.30.72		two years old Modified vehicles of heading 87.03, more than two	u										20.0%		18%	Ex	Ex		300%	50%		Rs 5.5 Mn	
			years old	u	L									20.0%		18%	Ex	Ex		300%	50%		Rs 5.5 Mn	
	8702.30.73 8702.30.79		Other, not more than five years old Other	u										Free	Free	18%	10%	6%		Rs.1,810,900/-		2.5%	Rs 5.5 Mn	
	0702.30.73		Other, more than ten years old :	u	L									Free	Free	18%	Ex	Ex		per unit			Rs 5.5 Mn	0%
	8702.30.81		14 US 1 1 1 S U 07 00	u	L									20.0%	20%	18%	Ex	Ex		300%	50%		Rs 5.5 Mn	80%
	8702.30.89		Other	u	L									Free	Free	18%	Ex	Ex		Rs.3,018,150/- per unit			Rs 5.5 Mn	
	8702.40		With only electric motor for propulsion: Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:																	per unit				
	8702.40.11		14 1:5: 1 1:1 51 1: 07.00	u										20.0%	20%	18%	Ex	Ex		300%	50%		Rs 6.0 Mn	60%
	8702.40.12		Modified vehicles of heading 87.03, more than two years old	u	L									20.0%	20%	18%	Ex	Ex		300%	50%		Rs 6.0 Mn	60%
	8702.40.19			u										10.0%	20%	18%	Ex	Ex		200%	50%		Rs 6.0 Mn	0%

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										Prefer	<u>ent</u> ia	Dut	<u>y</u>					PA	L	Cess				Luxur	y Tax
HS Hdg	HS Code		Description	Uni t	I / CI		AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate of the amoun exceeding Luxury Tax Free Thresho
			Motor vehicles for the transport of less than 13																						
			persons (adults) including the driver, more than																						
8	8702.40.21		three and a half years old : Modified vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex	Ex		300%	50%		Rs 6.0 Mn	60%
	8702.40.29		OIL	u	L										10.0%		18%	Ex	Ex		200%	50%		Rs 6.0 Mn	
			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:																						
8	8702.40.31		Modified vehicles of heading 87.03, not more than two years old	u											20.0%	20%	18%	Ex	Ex		300%	50%		Rs 6.0 Mn	60%
8	8702.40.32		Modified vehicles of heading 87.03, more than two years old	u	L										20.0%	20%	18%	Ex	Ex		300%	50%		Rs 6.0 Mn	60%
8	8702.40.39		Other	u											10.0%	20%	18%	Ex	Ex		Rs.4,225,400/- per unit	50%		Rs 6.0 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:																						
8	8702.40.41		Modified vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex	Ex		300%	50%		Rs 6.0 Mn	60%
8	8702.40.49		Other	u	L										10.0%	20%	18%	Ex	Ex		Rs.4,829,050/- per unit	50%		Rs 6.0 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:																						
8	8702.40.51		Modified Vehicles of heading 87.03, not more than two years old	u											20.0%	20%	18%	Ex	Ex		300%	50%		Rs 6.0 Mn	60%
	8702.40.52		Modified Vehicles of heading 87.03, more than two years old	u	L										20.0%	20%	18%	Ex	Ex		300%	50%		Rs 6.0 Mn	
	8702.40.53		Other, not more than five years old	u											Free	Free	18%	10%	6%					Rs 6.0 Mn	0%
8	8702.40.59		Other	u	L										Free	Free	18%	Ex	Ex		Rs.1,810,900/- per unit			Rs 6.0 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:																						
	8702.40.61		Modified vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex	Ex		300%	50%		Rs 6.0 Mn	60%
	8702.40.69		Other	u	L										10.0%	20%	18%	Ex	Ex		Rs3,018,150/- per unit	50%		Rs 6.0 Mn	0%
	8702.40.71	 	Other, not more than ten years old: Modified vehicles of heading 87.03, not more than			-	-													-					+
			two years old	u											20.0%	20%	18%	Ex	Ex		300%	50%		Rs 6.0 Mn	60%
	8702.40.72		Modified vehicles of heading 87.03, more than two years old	u	L										20.0%		18%	Ex	Ex		300%	50%	2.50	Rs 6.0 Mn	
	8702.40.73 8702.40.79		Other, not more than five years old Other	u u	L										Free Free	Free Free	18% 18%	10% Ex	6% Ex		Rs.1,810,900/- per unit		2.5%	Rs 6.0 Mn	
			Other, more than ten years old:																		pei unit				<u> </u>
	8702.40.81		Modified vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex	Ex		300%	50%		Rs 6.0 Mn	60%
8	8702.40.89		Other	u	L										10.0%	20%	18%	Ex	Ex		Rs.3,018,150/- per unit	50%		Rs 6.0 Mn	0%

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									Prefer	ential	Dut	У					PA	\L	Cess				Luxury	/ Tax
IS Hdg	HS Code		Description	Uni t	ICL /SL SI		AD	BN		PK		SF	SD	SG	Gen Duty	VAT	Gen			Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate or the amount exceeding Luxury Tax Fre Thresho
			Motor vehicles for the transport of less than 13																					
			persons (adults) including the driver, not more than three and a half years old :																					
	8702.90.12		Modified Vehicles of heading 87.03, not more than two years old	u										20.0%	20%	18%	Ex	Ex		240%	50%		Rs 5.0 Mn	100%
	8702.90.13			u	L									20.0%	20%	18%	Ex	Ex		240%	50%		Rs 5.0 Mn	100%
	8702.90.19		Other	u										20.0%	20%	18%	Ex	Ex		150%	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:																					
	8702.90.21		Modified Vehicles of heading 87.03	u	L									20.0%	20%	18%	Ex	Ex		240%	50%		Rs 5.0 Mn	
	8702.90.29		Other	u	L									20.0%	20%	18%	Ex	Ex		150%	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:																					
	8702.90.32		Modified Vehicles of heading 87.03, not more than two years old	u										20.0%	20%	18%	Ex	Ex		240%	50%		Rs 5.0 Mn	100%
	8702.90.33		Modified Vehicles of heading 87.03, more than two years old	u	L									20.0%	20%	18%	Ex	Ex		240%	50%		Rs 5.0 Mn	100%
	8702.90.39		Care	u										20.0%	20%	18%	Ex	Ex		Rs.2,100/- per cm ³	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:																					
	8702.90.41		Modified Vehicles of heading 87.03	u	L									20.0%	20%	18%	Ex	Ex		240%	50%		Rs 5.0 Mn	100%
	8702.90.49		Other	u	L									20.0%	20%	18%	Ex	Ex		Rs.2,100/- per cm ³	50%		Rs 5.0 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:																					
	8702.90.53		Modified Vehicles of heading 87.03, not more than two years old	u										20.0%	20%	18%	Ex	Ex		240%	50%		Rs 5.0 Mn	100%
	8702.90.54		Modified Vehicles of heading 87.03, more than two years old	u	L									20.0%	20%	18%	Ex	Ex		240%	50%		Rs 5.0 Mn	100%
	8702.90.55		Other, not more than five years old	u										Free	Free	18%	10%	6%				2.5%	Rs 5.0 Mn	0%
	8702.90.59		other	u	L									Free	Free	18%	Ex	Ex		Rs.1,810,900/- per unit			Rs 5.0 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:																					
	8702.90.61		Modified Vehicles of heading 87.03	u	L									20.0%	20%	18%	Ex	Ex		240%	50%		Rs 5.0 Mn	100%
	8702.90.69		oute.	u	L									Free	Free	18%	Ex	Ex		Rs.3,018,150/- per per unit			Rs 5.0 Mn	0%
	8702.90.73		ricalized verticles of fredding 671657 flot filere than	u				+						20.0%	20%	18%	Ex	Ex		240%	50%		Rs 5.0 Mn	100%
	8702.90.74		two years old Modified Vehicles of heading 87.03, more than two	u u	L									20.0%	20%	18%	Ex	Ex		240%	50%		Rs 5.0 Mn	
	8702.90.75		years old Other, not more than five years old	[]		-								Free	Free	18%	10%		+ +				Rs 5.0 Mn	
	8702.90.79		0.1	<u>.</u>												18%	Ex	Ex		Rs.1,810,900/-			Rs 5.0 Mn	
				u										Free	Free	1070	LX	LX		per unit			ווייו טיר פעו	

										Prefer	ential	Dut	V					PA	L	Cess				Luxury	/ Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN			PK		SF	SD	SG	Gen Duty	VAT	Gen			Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
			Other, more than ten years old :																						
	8702.90.81		Treamed Verneies of freading 67:05	u	L	<u> </u>									20.0%	20%	18%	Ex	Ex		240%	50%		Rs 5.0 Mn	100%
	8702.90.89		Other	u	L										Free	Free	18%	Ex	Ex		Rs.3,018,150/- per per unit			Rs 5.0 Mn	0%
87.03			Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.																						
	8703.10	-	Vehicles specially designed for travelling on snow; golf cars and similar vehicles:	<u>.</u>																					
	8703.10.11		Not more than three years old : Electric Golf cars	u											Free	Free	18%	Ex	Ex		Rs.9,050 per kW			Rs 6.0 Mn	0%
	8703.10.19		Other												10.0%	20%	18%	Ex	Ex		Rs.482,900/- per unit	50%		Rs 5.0 Mn	0%
			More than three years old :	u																					
	8703.10.21		Electric doll cars		L										Free	Free	18%	Ex	Ex		Rs.9,050 per kW			Rs 6.0 Mn	0%
	8703.10.29				L										10.0%	20%	18%	Ex	Ex		Rs.482,900/- per unit	50%		Rs 5.0 Mn	0%
		-	Other vehicles, with only spark-ignition internal combustion piston engine :																						
	8703.21		Of cylinder capacity not exceeding 1,000 cc:				-								<u> </u>										
	8703.21.10		Ambulances and prison vans not more than three years old	u											20%	20% or Rs.1,500,000 per unit	18%	10%	6%			50%	2.5%	Rs 5.0 Mn	0%
	8703.21.20		Ambulances and prison vans more than three years old	u	L										20%	20% or Rs.1,500,000 per unit	18%	10%	6%			50%	2.5%	Rs 5.0 Mn	0%
	8703.21.30		Hearses not more than three years old	u											20.0%		18%	Ex	Ex		Rs.2,100/- per cm ³	50%			
	8703.21.40		Hearses more than three years old	u	L										20.0%	20%	18%	Ex	Ex		Rs.2,100/- per cm ³	50%			
	0702 21 51		naco cristiavo i																		D- 2.000/				<u> </u>
	8703.21.51		With two-stroke petrol engine	u	L										10.0%	20%	18%	Ex	Ex		Rs.2,900/- per cm ³	50%			<u> </u>
	8703.21.52		Other, driven by liquefied petroleum (LP) gas , not more than two years old	u											10.0%	20%	18%	Ex	Ex		Rs.2,900/- per cm ³	50%			<u> </u>
	8703.21.53		Other, driven by liquefied petroleum (LP) gas , more than two years old	u	L										10.0%	20%	18%	Ex	Ex		Rs.2,900/- per cm ³	50%			
	8703.21.54		Carlety flor flore than two years old	u											10.0%	20%	18%	Ex	Ex		Rs.2,900/- per cm ³	50%			<u> </u>
	8703.21.55		Other, more than two years old	u	L										10.0%	20%	18%	Ex	Ex		Rs.2,900/- per cm ³	50%			<u> </u>
			Motor cars including station wagons and racing cars, not more than three years old:																						
	8703.21.62		Go-Karts	u					Free						20.0%	Free	18%	10%	6%				2.5%	Rs 5.0 Mn	0%
	8703.21.63		Other, of cylinder capacity not exceeding 300 cc including Quadricycle	u					16%						20.0%	20%	18%	Ex	Ex		Rs.482,900/- per unit	50%		Rs 5.0 Mn	0%

							P	refer	ential	Dut	V					PA	L	Cess				Luxur	v Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	AD	BN			PK		SF	SD	SG	Gen Duty	VAT	Gen				Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.21.64	All - terrain vehicle (ATV)	u										Free	Free	18%	10%	6%				2.5%	Rs 5.0 Mn	0%
	8703.21.69	Other	u				16%						20.0%		18%	Ex	Ex		Rs.1,992,000/- per unit or Rs.2,450/- per cm ³	50%		Rs 5.0 Mn	
		Motor cars including station wagons and racing cars, more than three years old :																					
	8703.21.72	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	u	L			16%						20.0%	20%	18%	Ex	Ex		Rs.482,900/- per unit	50%		Rs 5.0 Mn	0%
	8703.21.73	All - terrain vehicle (ATV)	u										Free	Free	18%	10%	6%		per unit		2.5%	Rs 5.0 Mn	0%
	8703.21.79	Other	u	L			16%						20.0%	20%	18%	Ex	Ex		Rs.1,992,000/- per unit or Rs.2,450/- per cm ³	50%		Rs 5.0 Mn	100%
	8703.21.92	Other : Not more than three years old	u				16%						20.0%	20%	18%	Ex	Ex		Rs.1,992,000/- per unit or Rs.2,450/- per	50%		Rs 5.0 Mn	100%
	8703.21.93	More than three years old	u	L			16%						20.0%	20%	18%	Ex	Ex		cm ³ Rs.1,992,000/- per unit or Rs.2,450/- per cm ³	50%		Rs 5.0 Mn	100%
	8703.22	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:																	-				
	8703.22.10	Ambulances and prison vans, not more than three years old	u										20.0%	20% or Rs.1,50 0,000 per unit	18%	10%	6%			50%	2.5%	Rs 5.0 Mn	0%
	8703.22.20	Ambulances and prison vans, more than three years old	u	L									20.0%	20% or Rs.1,50 0,000 per unit	18%	10%	6%			50%	2.5%	Rs 5.0 Mn	0%
	8703.22.30	Hearses not more than three years old	u										20.0%	20%	18%	Ex	Ex		Rs.3,000/- per cm ³	50%			
	8703.22.40	Hearses more than three years old	u	L									20.0%	20%	18%	Ex	Ex		Rs.3,000/- per	50%			
	8703.22.50	Motor cars including station wagons and racing cars, not more than three years old	u										20.0%	20%	18%	Ex	Ex		cm³ 1000 cm³ <x≤1300cm 1300="" cm³="" cm³<x≤1500cm="" per="" ³="Rs.4,450/-</td"><td>50% 50%</td><td></td><td>Rs 5.0 Mn Rs 5.0 Mn</td><td></td></x≤1300cm>	50% 50%		Rs 5.0 Mn Rs 5.0 Mn	
	8703.22.60	Motor cars including station wagons and racing cars, more than three years old	u	L									20.0%	20%	18%	Ex	Ex		per cm³ 1000 cm³ <x≤1300cm ³=Rs.3,850/- per cm³ 1300</x≤1300cm 	50%		Rs 5.0 Mn	100%
																			cm³ <x≤1500cm ³=Rs.4,450/- per cm³</x≤1500cm 	50%		Rs 5.0 Mn	100%

								Pr	efere	entia	l Dut	:у					PA	AL	Cess				Luxury	/ Tax
IS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN			PK			SD	SG	Gen Duty	VAT	Gen				Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceedin Luxury Tax Free Threshol
	8703.22.70	 Other, not more than three years old	u											20.0%	20%	18%	Ex	Ex		1000 cm³ <x≤1300cm ³=Rs.3,850/- per cm³</x≤1300cm 	50%		Rs 5.0 Mn	100%
																				1300 cm³ <x≤1500cm ³=Rs.4,450/- per cm³</x≤1500cm 	50%		Rs 5.0 Mn	100%
	8703.22.80	 Other, more than three years old	u	L										20.0%	20%	18%	Ex	Ex		1000 cm³ <x≤1300cm ³=Rs.3,850/- per cm³</x≤1300cm 	50%		Rs 5.0 Mn	100%
																				1300 cm³ <x≤1500cm ³=Rs.4,450/- per cm³</x≤1500cm 	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% or Rs.1,500,000 per unit		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 :																		5				
	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 8703.23.65	Of a cylinder capacity not exceeding 1,600 cc	u	L	<u> </u>			13.5%						20.0%			Ex	Ex		Rs.5,150/- per Rs.6,400/- per	50%		Rs 5.0 Mn	
	8703.23.69	 exceeding 1,800 cc Other	u	L	_	_		13.5%						20.0%		18%	Ex			cm ³	50%		Rs 5.0 Mn	1
			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 cm³ <x≤2500cm ³=Rs.8,450/- per cm³</x≤2500cm 	50%		Rs 5.0 Mn	100%

									Prefer	entia	l Dut	у					PA	L	Cess				Luxury	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN	GТ	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
			u					18.0%						20.0%	20%	18%	Ex	Ex		2500 cm³ <x≤2750cm ³=Rs.9,650/- per cm³</x≤2750cm 	50%		Rs 5.0 Mn	100%
																				2750 cm ³ <x≤3000cm ³=Rs.10,850/- per cm³</x≤3000cm 	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	5																	2000 cm³ <x≤2500cm ³=Rs.8,450/- per cm³</x≤2500cm 	50%		Rs 5.0 Mn	100%
			u	L				18.0%						20.0%	20%	18%	Ex	Ex		2500 cm³ <x≤2750cm ³=Rs.9,650/- per cm³</x≤2750cm 	50%		Rs 5.0 Mn	100%
																				2750 cm³ <x≤3000cm ³=Rs.10,850/- per cm³</x≤3000cm 	50%		Rs 5.0 Mn	100%
	8703.23.92 -	Other:Of a cylinder capacity not exceeding 2,000 cc, not								 				-						Rs.7,700/- per				+
	0703.23.32	more than three years old	u					13.5%						20.0%	20%	18%	Ex	Ex		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	2																	2000 cm³ <x≤2500cm ³=Rs.8,450/- per cm³</x≤2500cm 	50%		Rs 5.0 Mn	100%
			u					18.0%						20.0%	20%	18%	Ex	Ex		2500 cm³ <x≤2750cm ³=Rs.9,650/- per cm³</x≤2750cm 	50%		Rs 5.0 Mn	100%
																				2750 cm³ <x≤3000cm ³=Rs.10,850/-</x≤3000cm 	50%	•	Rs 5.0 Mn	100%
	8703.23.98 -	Of a cylinder capacity exceeding 2000cc., more than three years old																		per cm ³ 2000 cm ³ <x≤2500cm ³=Rs.8,450/- per cm³</x≤2500cm 	50%		Rs 5.0 Mn	100%
			u	L				18.0%						20.0%	20%	18%	Ex	Ex		2500 cm³ <x≤2750cm ³=Rs.9,650/- per cm³</x≤2750cm 	50%		Rs 5.0 Mn	100%
																				2750 cm³ <x≤3000cm ³=Rs.10,850/- per cm³</x≤3000cm 	50%		Rs 5.0 Mn	100%
	8703.24 - 8703.24.10 -	Of a cylinder capacity exceeding 3,000 cc: - Ambulances and prison vans not more than three													0									
	57 05.2T.1U	years old	u											20%	20% or Rs.1,500,000 per unit	18%	10%	6%			50%	2.5%	Rs 5.0 Mn	0%

									P	refer	<u>entia</u>	l Dut	: <u>y</u>					PA	<u>L</u>	Cess				Luxur	y Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceedin Luxury Tax Free Threshol
	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 cm³ <x≤4000cm ³=Rs.12,050/- per cm³</x≤4000cm 	50%		Rs 5.0 Mn	100%
																					4000cm ³ <=Rs.1 3,300/- 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 cm³ <x≤4000cm ³=Rs.12,050/- per cm³</x≤4000cm 	50%		Rs 5.0 Mn	100%
																					4000cm ³ <=Rs.1 3,300/- 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 cm³</x≤4000cm 	50%		Rs 5.0 Mn	100%
																					4000cm ³ <=Rs.1 3,300/- per cm ³	50%		Rs 5.0 Mn	100%
	8703.24.80		Other, more than three years old	u					18.0%						20.0%	20%	18%	Ex	Ex		3000 cm³ <x≤4000cm ³=Rs.12,050/- per cm³</x≤4000cm 	50%		Rs 5.0 Mn	100%
				u					10.070						20.070	2070	1070	LX	LX		4000cm ³ <=Rs.1 3,300/- 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 F	18%	10%	6%			50%	2.5%	Rs 5.0 Mn	0%
	8703.31.30		Hearses not more than three years old	u											20.0%		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	50%			1

										Prefer	<u>en</u> tia	<u>Dut</u>	<u>Y</u>					P/	<u> L</u>	Cess				Luxur	y Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	AP	AD	BN			PK			SD	SG	Gen Duty	VAT	Gen			Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceedin Luxury Tax Free Threshol
	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%
	8703.31.92		Other: Not more than three years old	u					16%						20.0%	20%	18%	Ex	Ex		Rs.5,550/- per	50%		Rs 5.0 Mn	120%
	8703.31.94		More than three years old	u	L				16%						20.0%	20%	18%	Ex	Ex		cm ³ Rs.5,550/- per	50%		Rs 5.0 Mn	120%
	8703.32		Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:																		cm ³				
	8703.32.10		Ambulances and prison vans not more than three years old	u											20%	20% or Rs.2,000,00 0 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	1	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	 	Motor cars including station wagons and racing cars						13.5%						20.0%	20%	18%	Ex			Rs.9,650/- per cm ³	50%		Rs 5.0 Mn	120%
	8703.32.63	 	of a cylinder capacity not exceeding 2,000 cc, more than three years old: Of a cylinder capacity not exceeding 1,600 cc																		Rs.6,950/- per				
	8703.32.65		Of a cylinder capacity not exceeding 1,000 cc. Of a cylinder capacity exceeding 1,600 cc, but not	u	L	_			13.5%						20.0%		18%	Ex	Ex		cm ³ Rs.8,300/- per	50%		Rs 5.0 Mn	
	8703.32.69		exceeding 1,800 cc	u	L	<u> </u>			13.5%						20.0%		18%	Ex	Ex		cm ³ Rs.9,650/- per	50%		Rs 5.0 Mn	
			Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old :		<u> </u>				13.5%						20.0%	20%	18%	Ex			cm ³	50%		Rs 5.0 Mn	120%
	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%

							P	refere	ential	Duty	/					PA	\L	Cess				Luxury	Tax
IS Hdg	HS Code	Description	Uni t	/ (AD	BN	GТ	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold 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 Other:	u	L			18.0%						20.0%	20%	18%	Ex			Rs.9,650/- per cm ³	50%		Rs 5.0 Mn	120%
	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 8703.33.10	 Of a cylinder capacity exceeding 2,500 cc : Ambulances and prison vans not more than three																	G				
	0703.33.10	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																	2500 cm³ <x≤2750cm ³=Rs.10,850/- per cm³</x≤2750cm 	50%		Rs 5.0 Mn	120%
			u				18.0%						20.0%	20%	18%	Ex	Ex		2750 cm³ <x≤3000cm ³=Rs.12,050/- per cm³</x≤3000cm 	50%		Rs 5.0 Mn	120%
																			3000 cm³ <x≤4000cm ³=Rs.13,300/- per cm³</x≤4000cm 	50%		Rs 5.0 Mn	120%
																			4000cm ³ <=Rs.1 4,500/- 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 cm³</x≤2750cm 	50%		Rs 5.0 Mn	120%

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									P	refer	entia	l Dut	У					PA	\L	Cess				Luxury	y Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN				SA		SD	SG	Gen Duty	VAT	Gen	SG	GEN SO	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
				u	L				18.00%						20.0%	20%	18%	Ex	Ex		2750 cm³ <x≤3000cm ³=Rs.12,050/- per cm³</x≤3000cm 	50%		Rs 5.0 Mn	120%
																					3000 cm³ <x≤4000cm ³=Rs.13,300/- per cm³</x≤4000cm 	50%		Rs 5.0 Mn	120%
																					4000cm ³ <=Rs.1 4,500/- per cm ³	50%		Rs 5.0 Mn	120%
	8703.33.71		Other, not more than three years old : Motor-homes, specially equipped for habitation	l			1		18.0%						10.0%	20%	18%	10%	6%			50%	2 50/-	Rs 5.0 Mn	0%
	8703.33.79		(with sleeping, cooking , toilet facilities etc)	u					16.0%						10.0%	20%	18%	10%	0%		2500 cm³ <x≤2750cm ³=Rs.10,850/-</x≤2750cm 	50%	2.5%	Rs 5.0 Mn	
																					2750 cm³ <x≤3000cm ³=Rs.12,050/- per cm³</x≤3000cm 	50%		Rs 5.0 Mn	120%
				u					18.0%						20.0%	20%	18%	Ex	Ex		3000 cm³ <x≤4000cm ³=Rs.13,300/- per cm³</x≤4000cm 	50%		Rs 5.0 Mn	120%
																					4000cm ³ <=Rs.1 4,500/- per cm ³	50%		Rs 5.0 Mn	120%
	8703.33.80		Other, more than three years old																		2500 cm³ <x≤2750cm ³=Rs.10,850/- per cm³</x≤2750cm 	50%		Rs 5.0 Mn	120%
									18.0%						20.004	2004	18%	Ex	Ev		2750 cm³ <x≤3000cm ³=Rs.12,050/- per cm³</x≤3000cm 	50%		Rs 5.0 Mn	120%
				u	L				16.0%						20.0%	20%	10%	EX	Ex		3000 cm³ <x≤4000cm ³=Rs.13,300/- per cm³</x≤4000cm 	50%		Rs 5.0 Mn	120%
																					4000cm ³ <=Rs.1 4,500/- per cm ³	50%		Rs 5.0 Mn	120%
	8703.40	-	Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:																						

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								Prefer	entia	l Dut	: y					PA	\L	Cess				Luxur	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	AD	ВІ	N GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN S	G Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceedin Luxury Tax Free Threshol
		 Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:																					
	8703.40.11	 Ambulances and prison vans not more than three years old	u										10.0%	20%	18%	10%	6%			50%	2.5%	Rs 5.5 Mn	0%
	8703.40.12	 Ambulances and prison vans more than three years	u	L									10.0%	20%	18%	10%	6%			50%	2.5%	Rs 5.5 Mn	0%
	8703.40.13	 Hearses not more than three years old	u										10.0%	20%	18%	Ex	Ex		Rs.1,550/- per cm ³	50%			
	8703.40.14	 Hearses more than three years old	u	L									10.0%	20%	18%	Ex	Ex		Rs.1,550/- per cm ³	50%			
	8703.40.15	 Auto-trishaws, not more than two years old	u										10.0%	20%	18%	Ex	Ex		Rs.2,900/- per cm ³	50%			
	8703.40.16	 Auto-trishaws, more than two years old	u	L									10.0%	20%	18%	Ex	Ex		Rs.2,900/- per cm ³	50%			
	8703.40.18	 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%
	8703.40.19	 Other, more than three years old	u	L									10.0%	20%	18%	Ex	Ex		Rs.1,810,900/-	50%		Rs 5.5 Mn	80%
		 Motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc :																	per unit				
	8703.40.21	 Go-Karts, not more than three years old	u										10.0%			10%	6%					Rs 5.5 Mn	
	8703.40.22	 do Raits, more than three years old	u	L									10.0%	Free	18%	10%	6%				2.5%	Rs 5.5 Mn	0%
	8703.40.23	 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%
	8703.40.24	 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%
	8703.40.25	 All terrain vehicle (ATV), not more than three years old	u										Free	20%	18%	10%	6%			50%		Rs 5.5 Mn	0%
	8703.40.26	 All terrain vehicle (ATV), more than three years old	u	L									Free	20%	18%	10%	6%			50%	2.5%	Rs 5.5 Mn	0%
	8703.40.28	 Other, not more than three years old	u				16%						10.0%	20%	18%	Ex	Ex		Rs.1,810,900/- per unit	50%		Rs 5.5 Mn	80%
	8703.40.29	 Other, more than three years old	u	L			16%						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:																					
	8703.40.31		u										10.0%	20%	18%	10%	6%			50%	2.5%	Rs 5.5 Mn	0%
	8703.40.32	 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%
	8703.40.33	 Hearses not more than three years old	u										10.0%	20%	18%	Ex	Ex		Rs.2,450/- per	50%			
	8703.40.34	 Hearses more than three years old	u	L									10.0%	20%	18%	Ex	Ex		cm ³ Rs.2,450/- per	50%			
	8703.40.35	 Motor cars including station wagons and racing cars, not more than three years old											10.007	2007	100/	F.,	F.		cm³ 1000 cm³ <x≤1300cm ³=Rs.2,750/- per cm³</x≤1300cm 	50%		Rs 5.5 Mn	80%
			u										10.0%	20%	18%	Ex	Ex		1300 cm³ <x≤1500cm ³=Rs.3,450/- per cm³</x≤1500cm 	50%		Rs 5.5 Mn	80%

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							F	Prefere	ential	Dut	У					PA	L	Cess				Luxury	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceedin Luxury Tax Free Threshole
	8703.40.36	 Motor cars including station wagons and racing cars, more than three years old	u	L									10.0%	20%	18%	Ex	Ex		1000 cm³ <x≤1300cm ³=Rs.2,750/- per cm³</x≤1300cm 	50%		Rs 5.5 Mn	80%
			3										20.070	20 70	20,0		^		1300 cm³ <x≤1500cm ³=Rs.3,450/- per cm³</x≤1500cm 	50%		Rs 5.5 Mn	80%
	8703.40.38	 Other, not more than three years old	u										10.0%	20%	18%	Ex	Ex		1000 cm³ <x≤1300cm ³=Rs.2,750/- per cm³</x≤1300cm 	50%		Rs 5.5 Mn	80%
			u										10.070	2070	1070	LX	LX		1300 cm³ <x≤1500cm ³=Rs.3,450/- per cm³</x≤1500cm 	50%		Rs 5.5 Mn	80%
	8703.40.39	 Other, more than three years old	u	L									10.0%	20%	18%	Ex	Ex		1000 cm³ <x≤1300cm ³=Rs.2,750/- per cm³ 1300</x≤1300cm 	50%		Rs 5.5 Mn	80%
																			cm³ <x≤1500cm ³=Rs.3,450/- per cm³</x≤1500cm 	50%		Rs 5.5 Mn	80%
		 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:																					
	8703.40.41	 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%
	8703.40.42	 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%
	8703.40.43	 Hearses not more than three years old	u										10.0%	20%	18%	Ex	Ex		Rs.3,000/- per cm ³	50%			
	8703.40.44	 Hearses more than three years old	u	L									10.0%	20%	18%	Ex	Ex		Rs.3,000/- per cm ³	50%			
	8703.40.48	 Other, not more than three years old	u										10.0%	20%	18%	Ex	Ex		Rs.6,900/- per cm ³	50%		Rs 5.5 Mn	80%
	8703.40.49	 Other, more than three years old	u	L									10.0%	20%	18%	Ex	Ex		Rs.6,900/- per cm ³	50%		Rs 5.5 Mn	80%
		 Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:																	CITIS				
	8703.40.51	 Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	u				13.2%						10.0%	20%	18%	Ex	Ex		Rs.4,800/- per cm ³	50%		Rs 5.5 Mn	80%
	8703.40.52	 Of a cylinder capacity not exceeding 1,600 cc, more than three years old	u	L			13.2%						10.0%	20%	18%	Ex	Ex		Rs.4,800/- per cm ³	50%		Rs 5.5 Mn	80%
	8703.40.53	 06 11 1 11 11 15 16 16 1	u				13.2%						10.0%	20%	18%	Ex	Ex		Rs.6,300/- per cm ³	50%		Rs 5.5 Mn	80%
	8703.40.54	 Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	u	L			13.2%						10.0%	20%	18%	Ex	Ex		Rs.6,300/- per cm ³	50%		Rs 5.5 Mn	80%
	8703.40.58	 Other, not more than three years old	u				13.2%						10.0%	20%	18%	Ex	Ex		Rs.6,900/- per cm ³	50%	_	Rs 5.5 Mn	80%
	8703.40.59	 Other, more than three years old	u	L			13.2%						10.0%	20%	18%	Ex	Ex		Rs.6,900/- per cm ³	50%		Rs 5.5 Mn	80%

								D	refer	entia	l Dut	V					PA	\L	Cess				Luxury	v Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN			PK			SD	SG	Gen Duty	VAT	Gen			Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
		 Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc:	u																			2.5%		
	8703.40.61	 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%
	8703.40.62	 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%
	8703.40.63	 Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex		Rs.3,000/- per cm ³	50%			
	8703.40.64	 Hearses more than three years old	u	L										10.0%	20%	18%	Ex	Ex		Rs.3,000/- per cm ³	50%			
	8703.40.68	 Other, not more than three years old																		2000 cm³ <x≤2500cm ³=Rs.7,250/- per cm³</x≤2500cm 	50%		Rs 5.5 Mn	80%
			u											10.0%	20%	18%	Ex	Ex		2500 cm³ <x≤2750cm ³=Rs.8,450/- per cm³</x≤2750cm 	50%		Rs 5.5 Mn	80%
																				2750 cm ³ <x≤3000cm ³=Rs.9,650/- per cm³</x≤3000cm 	50%		Rs 5.5 Mn	80%
	8703.40.69	 Other, more than three years old														18%				2000 cm³ <x≤2500cm ³=Rs.7,250/- per cm³</x≤2500cm 	50%		Rs 5.5 Mn	80%
			u	L										10.0%	20%	1070	Ex	Ex		2500 cm³ <x≤2750cm ³=Rs.8,450/- per cm³</x≤2750cm 	50%		Rs 5.5 Mn	80%
																18%				2750 cm³ <x≤3000cm ³=Rs.9,650/- per cm³</x≤3000cm 	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:	u																					
	8703.40.71	 Not more than three years old																		2000 cm³ <x≤2500cm ³=Rs.7,250/- per cm³</x≤2500cm 	50%		Rs 5.5 Mn	80%
			u					18.0%						10.0%	20%	18%	Ex	Ex		2500 cm³ <x≤2750cm ³=Rs.8,450/- per cm³</x≤2750cm 	50%		Rs 5.5 Mn	80%
	0700 15 77																			2750 cm³ <x≤3000cm ³=Rs.9,650/- per cm³</x≤3000cm 	50%		Rs 5.5 Mn	80%
	8703.40.72	 More than three years old																		2000 cm³ <x≤2500cm ³=Rs.7,250/- per cm³</x≤2500cm 	50%		Rs 5.5 Mn	80%

									P	refer	entia	l Duty	<i>'</i>					PA	L	Ces	SS				Luxury	/ Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN			PK		SF	SD	SG	Gen Duty	VAT					Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
				u	L				18.0%						10.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm ³=Rs.8,450/- per cm³ 2750</x≤2750cm 	50%		Rs 5.5 Mn	80%
			Mahialaa akkay khay waxay ayya iyaladiga akatiyy																			cm³ <x≤3000cm ³=Rs.9,650/- per cm³</x≤3000cm 	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 cm³ <x≤4000cm ³=Rs.10,850/- per cm³</x≤4000cm 	3070		Rs 5.5 Mn	80%
																						4000cm ³ <=Rs.1 2,050/- 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 cm³ <x≤4000cm ³=Rs.10,850/- per cm³</x≤4000cm 	50%		Rs 5.5 Mn	80%
																						4000cm ³ <=Rs.1 2,050/- per cm ³			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 cm³ <x≤4000cm ³=Rs.10,850/- per cm³</x≤4000cm 	50%		Rs 5.5 Mn	80%
																						4000cm ³ <=Rs.1 2,050/- 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 cm³</x≤4000cm 	50%		Rs 5.5 Mn	80%
																						4000cm ³ <=Rs.1 2,050/- 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:																							

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										Prefer	<u>entia</u>	<u> Dut</u>	у					PA	<u>L</u>	Cess				Luxury	y Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN	GТ	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceedin Luxury Tax Free Threshol
			Vehicles other than motor cars including station wagons and racing cars, of cylinder capacity not																						•
	8703.50.11		exceeding 1,000 cc : 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%
	8703.50.12		Ambulances and prison vans more than three years	u	L										10.0%	20%	18%	10%	6%			50%	2.5%	Rs 5.5 Mn	0%
	8703.50.13		Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex		Rs.2,450/- per cm ³	50%			
	8703.50.14		Hearses more than three years old	u	L										10.0%	20%	18%	Ex	Ex		Rs.2,450/- per cm ³	50%			
	8703.50.15		Auto-trishaws, not more than two years old	u											10.0%	20%	18%	Ex	Ex		Rs.1,750/- per cm ³	50%			
	8703.50.16		Auto-trishaws, more than two years old	u	L										10.0%	20%	18%	Ex	Ex		Rs.1,750/- per cm ³	50%			
	8703.50.18		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%
	8703.50.19		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:																						
	8703.50.21		Go-Karts, not more than three years old	u											10%	Free	18%	10%	6%				2.5%	Rs 5.5 Mn	0%
	8703.50.22		eo narej more chan chice years old	u	L										10%	Free	18%	10%	6%				2.5%	Rs 5.5 Mn	0%
	8703.50.23		Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	u											10%	20%	18%	Ex	Ex		Rs.482,900/- per unit	50%		Rs 5.5 Mn	0%
	8703.50.24		Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	u	L										10%	20%	18%	Ex	Ex		Rs.482,900/- per unit	50%		Rs 5.5 Mn	0%
	8703.50.25		All terrain vehicle (ATV), not more than three years old	u											10%	20%	18%	10%	6%			50%	2.5%	Rs 5.5 Mn	0%
	8703.50.26		All terrain vehicle (ATV), more than three years old	u	L	<u> </u>									10%	20%	18%	10%	6%		D- 4.150/	50%	2.5%	Rs 5.5 Mn	0%
	8703.50.28		Other, not more than three years old	u		_									10%	20%	18%	Ex	Ex		Rs.4,150/- per cm ³	50%		Rs 5.5 Mn	90%
	8703.50.29		of the transfer of the transfe	u	L	<u> </u>									10%	20%	18%	Ex	Ex		Rs.4,150/- per cm ³	50%		Rs 5.5 Mn	90%
	8703.50.31		exceeding 1,500 cc : Ambulances and prison vans, not more than three																						<u> </u>
	8703.50.32	<u> </u>	years old Ambulances and prison vans, not more than three years Ambulances and prison vans, more than three years	u		<u> </u>									10.0%		18%	10%	6%			50%		Rs 5.5 Mn	
	8703.50.33	ļ	old Hearses not more than three years old	u	L	_									10.0%		18%	10%	6%		Rs.2,450/- per	50%	2.5%	Rs 5.5 Mn	0%
	8703.50.34	ļ	Hearses more than three years old	u	<u> </u>	_									10.0%		18%	Ex	Ex		cm ³ Rs.2,450/- per	50%			<u> </u>
	8703.50.35		Motor cars including station wagons and racing	u	<u>L</u>	_			100						10.0%		18%	Ex	Ex		cm ³ Rs.4,150/- per	50%		D. 5 5	0001
	8703.50.36		cars, not more than three years old Motor cars including station wagons and racing	u 		-			16%						10.0%		18%	Ex	Ex		cm ³ Rs.4,150/- per	50%		Rs 5.5 Mn	
			cars, more than three years old	u	L				16%						10.0%	20%	18%	Ex	Ex		cm ³	50%		Rs 5.5 Mn	90%
	8703.50.38		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%
	8703.50.39		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%

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								F	refer	<u>en</u> tia	<u>l Dut</u>	У					PA	L_	Cess				Luxury	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SO	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceedin Luxury Tax Free Threshol
		 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 :																						
	8703.50.41	 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%
	8703.50.42	 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%
	8703.50.43	 Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex		Rs.3,600/- per cm ³	50%			
	8703.50.44	 Hearses more than three years old	u	L										10.0%	20%	18%	Ex	Ex		Rs.3,600/- per cm ³	50%			
	8703.50.48	 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%
	8703.50.49	 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:																						
	8703.50.51	 Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	u					13.30%						10.0%	20%	18%	Ex	Ex		Rs.5,550/- per cm ³	50%		Rs 5.5 Mn	90%
	8703.50.52	 Of a cylinder capacity not exceeding 1,600 cc, more than three years old	u	L				13.30%						10.0%	20%	18%	Ex	Ex		Rs.5,550/- per cm ³	50%		Rs 5.5 Mn	90%
	8703.50.53	 Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	u					13.30%						10.0%	20%	18%	Ex	Ex		Rs.6,900/- per cm ³	50%		Rs 5.5 Mn	90%
	8703.50.54	 Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	u	L				13.30%						10.0%	20%	18%	Ex	Ex		Rs.6,900/- per cm ³	50%		Rs 5.5 Mn	90%
	8703.50.58	 Other, not more than three years old	u					13.30%						10.0%	20%	18%	Ex	Ex		Rs.8,350/- per cm ³	50%		Rs 5.5 Mn	90%
	8703.50.59	 Other, more than three years old	u	L				13.30%						10.0%	20%	18%	Ex	Ex		Rs.8,350/- 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:																		CITIS				
	8703.50.61	 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%
	8703.50.62	 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%
	8703.50.63	 Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex		Rs.4,800/- per cm ³	50%			
	8703.50.64	 Hearses more than three years old	u	L										10.0%	20%	18%	Ex	Ex		Rs.4,800/- per cm ³	50%			
	8703.50.68	 Other, not more than three years old																		2000 cm ³ <x≤2500cm ³=Rs.8,450/- per cm³</x≤2500cm 	50%		Rs 5.5 Mn	90%
			u											10.0%	20%	18%	Ex	Ex		2500 cm³ <x≤2750cm ³=Rs.9,650/- per cm³</x≤2750cm 	50%		Rs 5.5 Mn	90%
																				2750 cm ³ <x≤3000cm ³=Rs.10,850/- per cm³</x≤3000cm 	50%		Rs 5.5 Mn	90%

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								P	refer	<u>en</u> tia	<u>l</u> Dut	У					P/	\L_	Cess				Luxury	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	AF	AD	BN	GT GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN S	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.50.69	 Other, more than three years old																		2000 cm³ <x≤2500cm ³=Rs.8,450/- per cm³</x≤2500cm 	50%		Rs 5.5 Mn	90%
			u	L										10.0%	20%	18%	Ex	Ex		2500 cm³ <x≤2750cm ³=Rs.9,650/- per cm³</x≤2750cm 	50%		Rs 5.5 Mn	90%
																				2750 cm³ <x≤3000cm ³=Rs.10,850/- per cm³</x≤3000cm 	50%		Rs 5.5 Mn	90%
		 Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc:																						
	8703.50.71	 Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total																		2000 cm³ <x≤2500cm ³=Rs.8,450/- per cm³</x≤2500cm 	50%		Rs 5.5 Mn	90%
		payload (of persons and cargo) of over 800 kg, not more than three years old	u					18.0%						10.0%	20%	18%	Ex	Ex		2500 cm³ <x≤2750cm ³=Rs.9,650/- per cm³</x≤2750cm 	50%		Rs 5.5 Mn	90%
																				2750 cm³ <x≤3000cm ³=Rs.10,850/- per cm³</x≤3000cm 	50%		Rs 5.5 Mn	90%
	8703.50.72	 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%
	8703.50.78	 Other, not more than three years old																		2000 cm³ <x≤2500cm ³=Rs.8,450/- per cm³</x≤2500cm 	50%		Rs 5.5 Mn	90%
			u					18.0%						10.0%	20%	18%	Ex	Ex		2500 cm³ <x≤2750cm ³=Rs.9,650/- per cm³</x≤2750cm 	50%		Rs 5.5 Mn	90%
																				2750 cm³ <x≤3000cm ³=Rs.10,850/- per cm³</x≤3000cm 	50%		Rs 5.5 Mn	90%
	8703.50.79	 Other, more than three years old																		2000 cm³ <x≤2500cm ³=Rs.8,450/- per cm³</x≤2500cm 	50%		Rs 5.5 Mn	90%
			u	L				18.0%						10.0%	20%	18%	Ex	Ex		2500 cm³ <x≤2750cm ³=Rs.9,650/- per cm³</x≤2750cm 	50%		Rs 5.5 Mn	90%
																				2750 cm³ <x≤3000cm ³=Rs.10,850/- per cm³</x≤3000cm 	50%		Rs 5.5 Mn	90%
		 Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc:																						

								Р	refer	ential	Dut	У					PA	\L	Cess				Luxury	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN			PK			SD	SG	Gen Duty	VAT	Gen				Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceedin Luxury Tax Free Threshol
ı	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	и											10.0%	20%	18%	Ex	Ex		3000 cm³ <x≤4000cm ₃=Rs.12,050/- per cm³</x≤4000cm 	50%		Rs 5.5 Mn	90%
	0702 50 00													2010 70	2070	10 70				4000 cm ³ <=Rs.13,300/- per cm ³	50%		Rs 5.5 Mn	90%
	8703.50.89	Other, more than three years old												10.0%	20%	18%	Ex	Ex		3000 cm³ <x≤4000cm ³=Rs.12,050/- per cm³</x≤4000cm 	50%		Rs 5.5 Mn	90%
			u											10.0%	20 70	1070		LX		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																		3000 cm³ <x≤4000cm ³=Rs.12,050/-</x≤4000cm 	50%		Rs 5.5 Mn	90%
			u					18.0%						10.0%	20%	18%	Ex	Ex		9000 cm ³ <=Rs.13,30 0/- per cm ³	50%		Rs 5.5 Mn	90%
	8703.50.99	Other, more than three years old						10.00/						10.00/	200/	100/	_	_		3000 cm³ <x≤4000cm ³=Rs.12,050/- per cm³</x≤4000cm 	50%		Rs 5.5 Mn	90%
			u	L				18.0%						10.0%	20%	18%	Ex	Ex		4000 cm ³ <=Rs.13,30 0/- 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%

									Prefer	ential	Dut	.y					P/	\L_	Cess				Luxury	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN	GТ	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceedin Luxury Tax Free Threshol
	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 :																		po. a.me				
	8703.60.21	 Go-Karts , not more than three years old	u											10%	Free	18%	10%	6%					Rs 5.5 Mn	
	8703.60.22 8703.60.23	 Go-Karts , more than three years old Quadricycle of cylinder capacity not exceeding 300	u u	L										10%	Free 20%	18% 18%	10% Ex	6% Ex		Rs.482,900/-	50%	2.5%	Rs 5.5 Mn Rs 5.5 Mn	
	8703.60.24	 cc, not more than three years old Quadricycle of cylinder capacity not exceeding 300	u	L										10.0%		18%	Ex	Ex		per unit Rs.482,900/-	50%		Rs 5.5 Mn	
	8703.60.25	 cc, more than three years old All terrain vehicle (ATV), not more than three years old	u											10.0%	20%	18%	10%	6%		per unit	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%				per arme				
	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 cm³ 1300</x≤1300cm 	50%		Rs 5.5 Mn	80%
	0702 60 26	Motor care including station was and an including																		cm³ <x≤1500cm ³=Rs.3,450/- per cm³</x≤1500cm 	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 cm³ <x≤1300cm ³=Rs.2,750/- per cm³</x≤1300cm 	50%		Rs 5.5 Mn	80%
																				1300 cm³ <x≤1500cm ³=Rs.3,450/- per cm³</x≤1500cm 	50%		Rs 5.5 Mn	80%

									Prefer	entia	Dut	У					PA	L	Cess				Luxury	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN	GТ	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SC	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceedin Luxury Tax Free Threshol
	8703.60.38	 Other, not more than three years old																		1000				
														10.00/	200/	100/	F.,	F.,		cm³ <x≤1300cm ³=Rs.2,750/- per cm³</x≤1300cm 	50%		Rs 5.5 Mn	80%
			u											10.0%	20%	18%	Ex	Ex		1300 cm ³ <x≤1500cm ³=Rs.3,450/- per cm³</x≤1500cm 	50%		Rs 5.5 Mn	80%
	8703.60.39	 Other, more than three years old	u											10.0%	20%	18%	Ex	Ex		1000 cm³ <x≤1300cm ³=Rs.2,750/- per cm³</x≤1300cm 	50%		Rs 5.5 Mn	80%
			u	L										10.0 %	20 70	1070	LX	LX		1300 cm³ <x≤1500cm ³=Rs.3,450/- per cm³</x≤1500cm 	50%		Rs 5.5 Mn	80%
		 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:																						
	8703.60.41	 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%
	8703.60.42	 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%
	8703.60.43	 	u											10.0%	20%	18%	Ex	Ex		Rs.3,000/- per cm ³	50%			
	8703.60.44	 Hearses more than three years old	u	L										10.0%	20%	18%	Ex	Ex		Rs.3,000/- per cm ³	50%			
	8703.60.48	 Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex		Rs.6,900/- per cm ³	50%		Rs 5.5 Mn	80%
	8703.60.49	 Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex		Rs.6,900/- per cm ³	50%		Rs 5.5 Mn	80%
		 Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:																						
	8703.60.51	 Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	u											10.0%	20%	18%	Ex	Ex		Rs.4,800/- per cm ³	50%		Rs 5.5 Mn	80%
	8703.60.52	 Of a cylinder capacity not exceeding 1,600 cc, more than three years old	u	L										10.0%	20%	18%	Ex	Ex		Rs.4,800/- per cm ³	50%		Rs 5.5 Mn	80%
	8703.60.53	 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.6,250/- per cm ³	50%		Rs 5.5 Mn	80%
	8703.60.54	 Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	u	L										10.0%	20%	18%	Ex	Ex		Rs.6,250/- per cm ³	50%		Rs 5.5 Mn	80%
	8703.60.58	 Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex		Rs.6,900/- per cm ³	50%		Rs 5.5 Mn	80%
	8703.60.59	 Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex		Rs.6,900/- 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 2,000 cc but not exceeding 3000 cc:																		CITIE				
	8703.60.61	 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%
	8703.60.62	 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%

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									Prefer	<u>en</u> tia	l Dut	y					P/	AL_	Cess				Luxur	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	AP	AD	BN	GТ	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold 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	 Treatises more than three years ord	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																		2000 cm³ <x≤2500cm ³=Rs.7,250/- per cm³</x≤2500cm 	50%		Rs 5.5 Mn	80%
			u											10.0%	20%	18%	Ex	Ex		2500 cm³ <x≤2750cm ³=Rs.8,450/- per cm³</x≤2750cm 	50%		Rs 5.5 Mn	80%
																				2750 cm³ <x≤3000cm ³=Rs.9,650/- per cm³</x≤3000cm 	50%		Rs 5.5 Mn	80%
	8703.60.69	 Other, more than three years old																		2000 cm³ <x≤2500cm ³=Rs.7,250/- per cm³</x≤2500cm 	50%		Rs 5.5 Mn	80%
			u	L										10.0%	20%	18%	Ex	Ex		2500 cm³ <x≤2750cm ³=Rs.8,450/- per cm³</x≤2750cm 	50%		Rs 5.5 Mn	80%
																				2750 cm³ <x≤3000cm ³=Rs.9,650/- per cm³</x≤3000cm 	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	 la																		2000 cm³ <x≤2500cm ³=Rs.7,250/- per cm³</x≤2500cm 	50%		Rs 5.5 Mn	80%
			u											10.0%	20%	18%	Ex	Ex		2500 cm³ <x≤2750cm ³=Rs.8,450/- per cm³</x≤2750cm 	50%		Rs 5.5 Mn	80%
																				2750 cm³ <x≤3000cm ³=Rs.9,650/- per cm³</x≤3000cm 	50%		Rs 5.5 Mn	80%
	8703.60.72	 More than three years old																		2000 cm³ <x≤2500cm ³=Rs.7,250/- per cm³</x≤2500cm 	50%		Rs 5.5 Mn	80%
			u	L										10.0%	20%	18%	Ex	Ex		2500 cm³ <x≤2750cm ³=Rs.8,450/-</x≤2750cm 	50%		Rs 5.5 Mn	80%
																				per cm ³ 2750 cm ³ <x≤3000cm <sup="">3=Rs.9,650/- per cm³</x≤3000cm>	50%		Rs 5.5 Mn	80%

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									F	Prefer	<u>ential</u>	Duty	Y					PA	<u>L</u>	Cess				Luxur	y Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN			PK		SF	SD	SG	Gen Duty	VAT	Gen			Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate or the amount exceedir Luxury Tax Fre Thresho
			Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc :																						
	8703.60.81		Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%	6%			50%	2.5%	Rs 5.5 Mn	0%
	8703.60.82		Ambulances and prison vans more than three years old	u	L										10.0%	20%	18%	10%	6%		D- 4.350/	50%	2.5%	Rs 5.5 Mn	0%
	8703.60.83		Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex		Rs.4,250/- per cm ³	50%			
	8703.60.84		Hearses more than three years old	u	L										10.0%	20%	18%	Ex	Ex		Rs.4,250/- per cm ³	50%			
•	8703.60.88		Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex	_	3000 cm³ <x≤4000cm ³=Rs.10,850/- per cm³ 4000 cm³<=Rs.12,05 0/- per cm³</x≤4000cm 	50%		Rs 5.5 Mn Rs 5.5 Mn	
	8703.60.89		Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex	_	3000 cm³ <x≤4000cm ³=Rs.10,850/- per cm³ 4000 cm³<=Rs.12,05</x≤4000cm 	50% 50%		Rs 5.5 Mn Rs 5.5 Mn	
			Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc:																		0/- per cm ³				
	8703.60.91			u											10.0%	20%	18%	Ex	Ex		3000 cm³ <x≤4000cm ³=Rs.10,850/- per cm³ 4000 cm³<=Rs.12,05</x≤4000cm 	50% 50%		Rs 5.5 Mn Rs 5.5 Mn	
	8703.60.92		More than three years old	u	L										10.0%	20%	18%	Ex	Ex		0/- per cm ³ 3000 cm ³ <x≤4000cm ³=Rs.10,850/- per cm³ 4000</x≤4000cm 	50%		Rs 5.5 Mn	
	8703.70	-	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:																		cm³<=Rs.12,05 0/- per cm³	50%		Rs 5.5 Mn	80%
	8703.70.11		Vehicles other than motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc: Ambulances and prison vans not more than three	u											10.0%	20%	18%	10%	6%			50%	2 50/-	Rs 5.5 Mn	0%
	8703.70.12		years old Ambulances and prison vans more than three years	-	1										10.0%		18%	10%	6%			50%		Rs 5.5 Mn	
	8703.70.13		Hearses not more than three years old	u											10.0%		18%	Ex	Ex		Rs.2,450/- per cm ³	50%	2.5 /0	13 3.3 1.111	0 70

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									- F	Prefer	ential	Dut	<u>Y</u>					PA	L	Cess				Luxur	y Tax
IS Hdg	HS Code		Description	Uni t	ICL /SL SI		AD	BN	GТ	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate or the amount exceedin Luxury Tax Free Threshol
	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%					Rs 5.5 Mn	
	8703.70.22		Go-Karts, more than three years old	u	L	<u> </u>	<u> </u>								10.0%	Free	18%	10%	6%		Do 493 000/		2.5%	Rs 5.5 Mn	0%
	8703.70.23 8703.70.24	ļ	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old Quadricycle of cylinder capacity not exceeding 300	u											10.0%	20%	18%	Ex	Ex		Rs.482,900/- per unit Rs.482,900/-	50%		Rs 5.5 Mn	0%
	8703.70.25	ļ	cc, more than three years old All terrain vehicle (ATV), not more than three years	u	L										10.0%	20%	18%	Ex	Ex		per unit	50%		Rs 5.5 Mn	
	8703.70.26	<u> </u>	old All terrain vehicle (ATV), more than three years old	u											10.0%		18%	10%	6%			50%		Rs 5.5 Mn	+
	8703.70.28	ļ	Other, not more than three years old	u	L										10.0%		18%	10%	6%		Rs.4,150/- per	50%	2.5%	Rs 5.5 Mn	+
	8703.70.29		Other, more than three years old	u											10.0%			Ex	Ex		cm ³ Rs.4,150/- per	50%		Rs 5.5 Mn	1
			Of a cylinder capacity exceeding 1,000 cc but not	u	L										10.0%	20%	18%	Ex	Ex		cm ³	50%		Rs 5.5 Mn	90%
			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		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		Treatises 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%			

									<u>Pre</u> fer	ential	Duty	y					PA	\L_	Ces	SS				Luxury	/ Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold 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:	3																		5				
	8703.70.51	 Of a cylinder capacity not exceeding 1,600 cc, not	u											10.0%	20%	18%	Ex	Ex			Rs.5,550/- per	50%		Rs 5.5 Mn	90%
	8703.70.52	 more than three years old Of a cylinder capacity not exceeding 1,600 cc, more than three years old	u	L										10.0%	20%	18%	Ex	Ex			cm ³ 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	50%		Rs 5.5 Mn	90%
	8703.70.59	 Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex			cm ³ Rs.8,300/- per cm ³	50%		Rs 5.5 Mn	
		 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																			2000 cm³ <x≤2500cm ³=Rs.8,450/- per cm³ 2500</x≤2500cm 	50%		Rs 5.5 Mn	90%
			u											10.0%	20%	18%	Ex	Ex			cm³ <x≤2750cm ³=Rs.9,650/- per cm³ 2750</x≤2750cm 	50%		Rs 5.5 Mn	90%
																					cm ³ <x≤3000cm ³=Rs10,850/- per cm³</x≤3000cm 	50%		Rs 5.5 Mn	90%
	8703.70.69	 Other, more than three years old																			2000 cm ³ <x≤2500cm ³=Rs.8,450/- per cm³</x≤2500cm 	50%		Rs 5.5 Mn	90%
			u	L										10.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm ³=Rs.9,650/- per cm³</x≤2750cm 	50%		Rs 5.5 Mn	90%
																					2750 cm³ <x≤3000cm ³=Rs10,850/- per cm³</x≤3000cm 	50%		Rs 5.5 Mn	90%

										Prefer	<u>enti</u> a	l Dut	: y					P/	AL	Cess				Luxur	y Tax
S Hdg	HS Code		Description	Uni t	ICL /SL SI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG			Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate o the amoun exceedi Luxur Tax Fre Thresho
			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																		2000 cm³ <x≤2500cm ³=Rs.8,450/- per cm³</x≤2500cm 	50%		Rs 5.5 Mn	90%
			payload (of persons and cargo) of over 800 kg, not more than three years old	u											10.0%	20%	18%	Ex	Ex		2500 cm³ <x≤2750cm ³=Rs.9,650/- per cm³</x≤2750cm 	50%		Rs 5.5 Mn	90%
																					2750 cm ³ <x≤3000cm ³=Rs10,850/- per cm³</x≤3000cm 	50%		Rs 5.5 Mn	90%
8	8703.70.72		Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old	u											10.0%	20%	18%	10%	6%			50%	2.5%	Rs 5.5 Mn	0%
	8703.70.78		Other, not more than three years old														18%				2000 cm³ <x≤2500cm ³=Rs.8,450/- per cm³</x≤2500cm 	50%		Rs 5.5 Mn	90%
				u											10.0%	20%	18%	Ex	Ex		2500 cm³ <x≤2750cm ³=Rs.9,650/- per cm³</x≤2750cm 	50%		Rs 5.5 Mn	90%
																	1070				2750 cm³ <x≤3000cm ³=Rs10,850/- per cm³</x≤3000cm 	50%		Rs 5.5 Mn	90%
	8703.70.79		Other, more than three years old																		2000 cm³ <x≤2500cm ³=Rs.8,450/- per cm³</x≤2500cm 	50%		Rs 5.5 Mn	90%
				u	L										10.0%	20%	18%	Ex	Ex		2500 cm³ <x≤2750cm ³=Rs.9,650/- per cm³</x≤2750cm 	50%		Rs 5.5 Mn	90%
																					2750 cm³ <x≤3000cm ³=Rs10,850/- per cm³</x≤3000cm 	50%		Rs 5.5 Mn	90%
			Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc:																						
8	8703.70.81			u											10.0%	20%	18%	10%	6%			50%	2.5%	Rs 5.5 Mn	0%
8	8703.70.82		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%
	8703.70.83		Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex		Rs.4,800/- per cm ³	50%			
	8703.70.84		Hearses more than three years old	u	L										10.0%	20%	18%	Ex	Ex		Rs.4,800/- per cm ³	50%			
	8703.70.88		Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex		3000 cm ³ <x≤4000cm ³=Rs.12,050/- per cm³</x≤4000cm 	50%		Rs 5.5 Mn	90%

										<u>Prefer</u>	<u>entia</u>	l Dut	У					PA	L	Cess				Luxury	
Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN	GТ	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate o the amour exceedi Luxur Tax Fre Thresho
																					4000				+
																					cm ³ <=Rs.13,30 0/- per cm ³	50%		Rs 5.5 Mn	90%
•	8703.70.89		Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex		3000 cm³ <x≤4000cm ³=Rs.12,050/- per cm³</x≤4000cm 	50%		Rs 5.5 Mn	90%
																					4000 cm ³ <=Rs.13,30 0/- per cm ³	50%		Rs 5.5 Mn	909
			Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc:																						
:	8703.70.91		Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old	u											10.0%	20%	18%	10%	6%			50%	2.5%	Rs 5.5 Mn	09
	8703.70.98		Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex		3000 cm³ <x≤4000cm ³=Rs.12,050/- per cm³</x≤4000cm 	50%		Rs 5.5 Mn	909
																					4000 cm ³ <=Rs.13,30 0/- per cm ³	50%		Rs 5.5 Mn	90
	8703.70.99		Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex		3000 cm³ <x≤4000cm ³=Rs.12,050/- per cm³</x≤4000cm 	50%		Rs 5.5 Mn	90
																					4000 cm ³ <=Rs.13,30 0/- per cm ³	50%		Rs 5.5 Mn	90
	8703.80		Other vehicles, with only electric motor for propulsion:																		G, ga. a				
	0702 00 11	_	Electric auto-trishaws :																		Do 10100/ nor				4
	8703.80.11		Not more than two years old	u											10.0%	20%	18%	Ex	Ex		Rs.18100/- per kW for not more than one vear old	50%			
																					Rs.24100/- per kW for other	50%			
1	8703.80.12		More than two years old	u	L										10.0%	20%	18%	Ex	Ex		Rs.36,200 per kW	50%			
			Other, powered by on board accumulators charged solely by electricity generated by on board solar electricity panels:																						
1	8703.80.21		Not more than 3 years old	u											10.0%	20%	18%	Ex	Ex		Rs.18100/- per kW for not more than one vear old	50%		Rs 6.0 Mn	60
																					Rs.36,200 per kW	50%		Rs 6.0 Mn	60
	8703.80.22		More than 3 years old	u	L										10.0%	20%	18%	Ex	Ex		Rs.48,300/- per kW	50%		Rs 6.0 Mn	60
			Other, powered by on board accumulators charged by external electric source (e.g. National Grid), not more than 3 years old:																						

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									Prefer	<u>en</u> tia	l Dut	: <u>y</u>					P/	<u>\L</u>	Cess				Luxury	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate or the amount exceedir Luxury Tax Free Threshol
	8703.80.31	 Capacity of motors not exceeding 50kW	u											10.0%	20%	18%	Ex	Ex		Rs.18100/- per kW for not more than one vear old	50%		Rs 6.0 Mn	60%
																				Rs.36,200 per kW	50%		Rs 6.0 Mn	60%
	8703.80.32	 Capacity of motors exceeding 50kW, but not exceeding 100kW	u											10.0%	20%	18%	Ex	Ex		Rs.24,100/- per kW for not more than one vear old	50%		Rs 6.0 Mn	60%
																				Rs.36,200/- per kW for other	50%		Rs 6.0 Mn	60%
	8703.80.33	 Capacity of motors exceeding 100kW, but not exceeding 200kW	u											10.0%	20%	18%	Ex	Ex		Rs.36,200/- per kW for not more than one vear old	50%		Rs 6.0 Mn	60%
	8703.80.34	 Capacity of motors exceeding 200kW																		Rs.64,400/- per kW for otherr Rs.96,600/- per	50%		Rs 6.0 Mn	60%
			u											10.0%	20%	18%	Ex	Ex		kW for not more than one vear old	50%	-	Rs 6.0 Mn	60%
																				Rs.132,800/- per kW for other	50%		Rs 6.0 Mn	60%
		 Other , driven by electric motors powered by on board accumulators charged by external electric source (e.g. National Grid) , more than 3 years old :																						
	8703.80.41	 Capacity of motors not exceeding 50kW	u	L										10.0%	20%	18%	Ex	Ex		Rs.48,300/- per kW	50%		Rs 6.0 Mn	60%
	8703.80.42	 Capacity of motors exceeding 50kW but not exceeding 100kW	u	L										10.0%	20%	18%	Ex	Ex		Rs.72,400 per kW	50%		Rs 6.0 Mn	60%
	8703.80.43	 Capacity of motors exceeding 100kW but not exceeding 200kW	u	L										10.0%	20%	18%	Ex	Ex		Rs.108,700/- per kW	50%		Rs 6.0 Mn	60%
	8703.80.44	 Capacity of motors exceeding 200kW	u	L										10.0%	20%	18%	Ex	Ex		Rs.144,900/- per kW	50%		Rs 6.0 Mn	60%
		 Other, powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driving a generator on board, not more than 3 years old:																						
	8703.80.51	 Capacity of motors not exceeding 50kW	u											10.0%	20%	18%	Ex	Ex		Rs.18,100/- per kW for not more than one vear old	50%		Rs 6.0 Mn	60%
																				Rs.36,200/- per kW for other	50%		Rs 6.0 Mn	60%
	8703.80.52	 Capacity of motors exceeding 50kW, but not exceeding 100kW	u											10.0%	20%	18%	Ex	Ex		Rs.24,100/- per kW for not more than one year old	50%		Rs 6.0 Mn	60%

									Pı	refere	ential	Duty	V					PA	AL	Cess				Luxur	v Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN			PK		SF	SD	SG	Gen Duty	VAT	Gen			Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
																					Rs.36,200 per kW for other	50%		Rs 6.0 Mn	60%
	8703.80.53		Capacity of motors exceeding 100kW, but not exceeding 200kW	u											10.0%	20%	18%	Ex	Ex		Rs.36,200/- per kW for not more than one vear old	50%		Rs 6.0 Mn	60%
	8703.80.54		Capacity of motors exceeding 200kW																		Rs.60,400/- per kW for not more than one	50%		Rs 6.0 Mn	60%
	6703.60.34		Capacity of motors exceeding 200kW	u											10.0%	20%	18%	Ex	Ex		Rs.96,600 per kW for not more than one year old	50%		Rs 6.0 Mn	60%
																					Rs.132,800/- per kW for other	50%		Rs 6.0 Mn	60%
			Other, powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driving a generator on board, more than 3 years old:																						
	8703.80.61		Capacity of motors not exceeding 50kW	u	L										10.0%	20%	18%	Ex	Ex		Rs.48,300/- per kW	50%		Rs 6.0 Mn	60%
	8703.80.62		Capacity of motors exceeding 50kW but not exceeding 100kW	u	L										10.0%	20%	18%	Ex	Ex		Rs.72,400 per kW	50%		Rs 6.0 Mn	60%
	8703.80.63		Capacity of motors exceeding 100kW but not exceeding 200kW	u	L										10.0%	20%	18%	Ex	Ex		Rs.108,700/- per kW	50%		Rs 6.0 Mn	60%
	8703.80.64		Capacity of motors exceeding 200kW Other:	u	L										10.0%	20%	18%	Ex	Ex		Rs.144,900/- per kW	50%		Rs 6.0 Mn	60%
	8703.80.71		Not more than three years old	u											10.0%	20%	18%	Ex	Ex		Rs.96,600/- per kW for not more than one year old	50%		Rs 6.0 Mn	60%
																	18%				Rs.132,800/- per kW for other	50%		Rs 6.0 Mn	60%
	8703.80.72		More than three years old	u	L/T S										10.0%	20%	18%	Ex	Ex		Rs.144,900/- per kW	50%		Rs 6.0 Mn	60%
	8703.90	-	Other:												20.00/	200/	100/	_	_		D- 1 207 250	F00/		D. F.O.M.	1000/
	8703.90.10 8703.90.20		Not more than three years old More than three years old	u	١.										20.0%		18%	Ex	Ex		Rs.1,207,250 Rs.1,810,900	50%		Rs 5.0 Mn	
				u	L										20.0%	20%	18%	Ex	Ex		per unit	50%		Rs 5.0 Mn	100%
87.04			Motor vehicles for the transport of goods.																						
	8704.10	-	Dumpers designed for off-highway use	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%		
		-	Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):																						
1	8704.21		g.v.w. not exceeding 5 tonnes Special purpose tankers/bowsers and trucks:	1	<u> </u>										ļ	ļ									

								Prefer	entia	al Dut	:y					P/	AL	Cess				Luxury	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	AD	BN			PK		SF	SD	SG	Gen Duty	VAT	Gen				Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate or the amount exceedir Luxury Tax Fre Thresho
	8704.21.11	 Tankers / bowsers with stainless steel tanks for					_							_									
	8704.21.12	 transport of milk, not more than five years old Tankers / bowsers with stainless steel tanks for	u				Free						Free	Free	18%	10%	6%				2.5%		
		transport of milk, more than five years old	u	L			Free						Free	Free	18%	10%	6%				2.5%		<u> </u>
	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%				CITIS				<u> </u>
	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	50%			
	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	50%			
	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%		per unit Rs.603,650 per unit	50%			
	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	50%			
	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	50%			
	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	50%			
	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	50%			
	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	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:																	per unit				
	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	50%			
	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	50%			
	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	50%			
	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	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:																					
	8704.21.51	 Not more than four years old	u										10.0%	20%	18%	Ex	Ex		Rs.1,207,250 per unit	50%			

								F	Prefer	<u>entia</u> l	Dut	у					PA	L	Cess				Luxur	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceedin Luxury Tax Free Threshol
	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:																		,c				
	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:																		per unic				
	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 bowsers with stainless steel tanks for transport of milk and refrigerated trucks:																						

										Prefer	ential D	uty						PA	\L	Cess				Luxury	y Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	PK S	A SF	SD	SG		Gen Outy	VAT	Gen	SG	GEN S	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8704.22.41		Not more than five years old	u					Free	Free	Free	Fre	e Free	e Fre	e F	ree	18%	10%	6%				2.5%		
	8704.22.42		More than five years old but less than ten years old	u					Free	Free	Free	Fre	e Free	e Fre	e F	ree	18%	Ex	Ex		Rs.1,810,900 per unit				
	8704.22.43		More than ten years old	u	L				Free	Free	Free	Fre	e Free	e Fre	e F	ree	18%	Ex	Ex		Rs.3,621,800 per unit				
			Garbage trucks equipped with waste compacting mechanism:																						
	8704.22.51		Not more than five years old	u					Free	Free	Free	Fre	e Free	Fre	e F	ree	18%	10%	6%				2.5%		<u> </u>
	8704.22.52		More than five years old	u	L				Free	Free	Free	Fre	e Free	e Fre	e F	ree	18%	Ex	Ex		Rs.150,900 per unit				<u> </u>
	8704.22.61		Other: Not more than five years old	u					Free	Free	Free	Fre	e Free	e Fre	e F	ree	18% 18%	Ex	Ex		Rs.1,207,250				+
	8704.22.62		More than five years old but less than ten years old	u					Free	Free	Free	Fre	e Free	e Fre	e F	ree	18%	Ex	Ex		per unit Rs.3,018,150 per unit				
	8704.22.63		More than ten years old	u	L				Free	Free	Free	Fre	e Free	e Fre	e F	ree	18%	Ex	Ex		Rs.4,829,050 per unit				
	8704.23		g.v.w. exceeding 20 tonnes :																		per unic				
			Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks:																						
	8704.23.51		Not more than five years old	u					Free	Free	Free	Fre	e Free	Fre	e F	ree	18%	10%	6%				2.5%		
	8704.23.52		More than five years old but less than ten years old	u					Free	Free	Free	Fre	e Free	e Fre	e F	ree	18%	Ex	Ex		Rs.1,810,900 per unit				
	8704.23.53		More than ten years old	u	L				Free	Free	Free	Fre	e Free	Fre	e F	ree	18%	Ex	Ex		Rs.3,621,800 per unit				
			Garbage trucks equipped with waste compacting mechanism:																						
	8704.23.61		Not more than five years old	u						Free	Free	Fre	e Free	e Fre	e F	ree	18%	10%	6%				2.5%		
	8704.23.62		More than five years old	u	L					Free	Free	Fre	e Free	e Fre	e F	ree	18%	Ex	Ex		Rs.150,900 per unit				
	8704.23.71		Other: Not more than five years old	u						Free	Free	Fre	e Free	e Fre	e F	ree	18% 18%	Ex	Ex		Rs.1,207,250				+
	8704.23.72		More than five years old but less than ten years old	u						Free	Free	Fre	e Free	e Fre	e F	ree	18%	Ex	Ex		per unit Rs.3,018,150 per unit				+
	8704.23.73		More than ten years old	u	L					Free	Free	Fre	e Free	e Fre	e F	ree	18%	Ex	Ex		Rs.4,829,050 per unit				
		-	Other, with only spark-ignition internal combustion piston engine :																		per unic				
	8704.31		g.v.w. not exceeding 5 tonnes:																						
	8704.31.11		Special purpose tankers/bowsers and trucks : Tankers / bowsers with stainless steel tanks for			\vdash	+	+	F					+-			100/	100/	C01		+		2 50/		+
	8704.31.12		transport of milk, not more than five years old Tankers / bowsers with stainless steel tanks for	u		<u> </u>			Free Free					Fre Fre		ree	18%	10%	6% 6%				2.5%		
	8704.31.13		transport of milk,more than five years old Garbage trucks equipped with waste compacting mechanism, not more than five years old	u u					1166		+			Fre		ree	18%	10%	6%				2.5%		
	8704.31.14		Garbage trucks equipped with waste compacting mechanism, more than five years old	u	L									Fre	e F	ree	18%	10%	6%				2.5%		
			Auto-trishaws :			-																			

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									Prefer	ential	Dut	У					P/	AL	Cess				Luxur	y Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI		AD	BN		PK		SF	SD	SG	Gen Duty	VAT	Gen				Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceedin Luxury Tax Free Threshol
	8704.31.21		- With two-stroke petrol engine	u	L									Free	Free	18%	Ex	6.0%		Rs.600/- per cm ³				<u> </u>
	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	l u										20.0%	20%	18%	Ex	Ex		Rs.603,650 per	50%			
			more than four years old	L u										20.0 /0	20 /0	10 /0	LX	LA		unit	JU /0			_
	8704.31.32		for vehicles of national subdivision 8704.31.44,	u	L									20.0%	20%	18%	Ex	Ex		Rs.1,207,250	50%			
	8704.31.33		more than four years old for vehicles of national subdivision 8704.31.51, not	u										20.0%		18%	10%	6%		per unit Rs.603,650 per	50%			+
			more than four years old	u										20.0 70	20 70	1070	10 /0	0 70		unit				
	8704.31.34		for vehicles of national subdivision 8704.31.52, more than four years old	u	L									20.0%	20%	18%	Ex	Ex		Rs.1,207,250 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	u										20.0%	20%	18%	Ex	Ex		Rs.1,690,150	50%			
	8704.31.38		more than four years old for vehicles of national subdivision 8704.31.68, more than four years old	u	1									20.0%	20%	18%	Ex	Ex		per unit Rs.3,018,150 per unit	50%			
			(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	u										10.0%	20%	18%	Ex	Ex		Rs.724,350 per	50%			1
	8704.31.42		more than four years old Cargo carrying capacity of less than 800kg, more	u		-								10.0%		18%	Ex	Ex		unit Rs.1,207,250	50%			+
	8704.31.43		than four years old Cargo carrying capacity of 800kg or more, not more		_									20.0%		18%	Ex	Ex		per unit Rs.724,350 per	50%			+
	8704.31.44		than four years old Cargo carrying capacity of 800kg or more, more	u		-								20.0%		18%	Ex	Ex		unit Rs.1,207,250	50%			1
			than four years old Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less, including the driver with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of 2000 kg or more:	u										20.070	20 /0	10 /0				per unit	50 /0			
	8704.31.51			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:																					

								F	Prefere	ential	Duty	У					PA	L	Cess				Luxury	/ Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	AD	BN	GТ	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceedin Luxury Tax Free Threshol
	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 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	u	L									20.0%	20%	18%	Ex	Ex		Rs.3,018,150 per unit	50%			
	8704.31.71		of the vehicle from the driving cab: 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%			
	8704.31.91		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%			
	8704.31.92		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 bowsers 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	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	18%	Ex	Ex		Rs.1,810,900 per unit				
	8704.32.43		More than ten years old Garbage trucks equipped with waste compacting	u	L			Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex		Rs.3,621,800 per unit			<u> </u>	
	9704 22 51		mechanism:								\perp												 	
	8704.32.51	ļ	Not more than five years old	u					Free	Free		Free	Free	Free	Free	18%	10%	6%		Do 150 000		2.5%	 	
	8704.32.52		More than five years old	u	L				Free	Free		Free	Free	Free	Free	18%	Ex	Ex		Rs.150,900 per unit			l	

										Prefer	ential	Dut	: <u>Y</u>					PA	L	Cess				Luxur	y Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate or the amount exceedir Luxury Tax Fre Thresho
			Other:														18%								+
	8704.32.61			u						Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex		Rs.1,207,250 per unit				
	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		Rs.3,018,150 per unit				
	8704.32.63		i.	u	L					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex		Rs.4,829,050 per unit				
		-	Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :																		po. a.mc				
	8704.41		g.v.w. not exceeding 5 tonnes																						
	8704.41.11		Tankers / bowsers with stainless steel tanks for	u					Free						Free	Free	18%	10.0%	6.0%				2.5%		+
	8704.41.12		Tarmers / Bottsers With Starmess Seed tarms for	u	L				Free						Free	Free	18%	10.0%	6.0%				2.5%		
	8704.41.13		transport of milk, more than five years old Garbage trucks equipped with waste compacting mechanism, not more than five years old	u											Free	Free	18%	10.0%	6.0%				2.5%		
	8704.41.14		Garbage trucks equipped with waste compacting mechanism, more than five years old	u	L										Free	Free	18%	10.0%	6.0%				2.5%		
	8704.41.21		Auto-trishaws : - Not more than four years old	u											Free	Free	18%	10.0%	6.0%		Rs.400/- per cm ³				
	8704.41.22		- More than four years old	u	L										Free	Free	18%	10.0%	6.0%		Rs.400/- per				
	0704.44.04		Chassis fitted With Engines and Cass																		D 542.250/				
	8704.41.31		for vehicles of national subdivision 8704.41.43, not more than four years old	u											20.0%	20%	18%	10%	Ex		Rs.543,250/- per unit	50%			
	8704.41.32		for vehicles of national subdivision 8704.41.44, more than four years old	u	L										20.0%	20%	18%	10%	Ex		Rs.1,086,550/- per unit	50%			
	8704.41.33		for vehicles of national subdivision 8704.41.51, not more than four years old	u											20.0%	20%	18%	10%	6%		Rs.543,250/- per unit	50%			
	8704.41.34		C	u	L										20.0%	20%	18%	10%	Ex		Rs.1,086,550/- per unit	50%			
	8704.41.35		for vehicles of national subdivision 8704.41.63, not more than four years old	u											20.0%	20%	18%	10%	Ex		Rs.543,250/- per unit	50%			
	8704.41.36		6 1:1 6 1: 1 1::: 0704 44 64	u	L										20.0%	20%	18%	10%	Ex		Rs.1,086,550/- per unit	50%			
	8704.41.37	Ī	for vehicles of national subdivision 8704.41.67, not more than four years old	u											20.0%	20%	18%	10%	Ex		Rs.1,569,450/- per unit	50%			
	8704.41.38		6 1.1 6 1 11 0704.44.60	u	L										20.0%	20%	18%	10%	Ex		Rs.2,776,700/- 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:																						
	8704.41.41		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%			

									Prefer	ential	Dut	У					PA	\L	Cess				Luxur	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	AF	AD	BN	GТ	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN S	G Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold 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	 	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	 	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%			per unit				

									Prefer	ential	Dut	У					PA	L	Cess				Luxury	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN			PK		SF	SD	SG	Gen Duty	VAT	Gen			Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8704.41.91	 Other vehicles with separate bodies for cabin and	u											20.0%	20%	18%	10%	Ex		Rs.5,432,650/-	50%			
	8704.41.92	 Cargo area, not more than four years old Other vehicles with separate bodies for cabin and	u	L										20.0%	20%	18%	10%	Ex		per unit Rs.6,036,300/-	50%			
	8704.41.93	 Other vehicles not more than four years old	u											20.0%	20%	18%	10%	Ex		per unit Rs.4,829,050/-	50%			1
	8704.41.99	 Other vehicles more than four years old	u											20.0%		18%	10%	Ex		per unit Rs.6,639,950/-	50%			+
	8704.42	 g.v.w. exceeding 5 tonnes but not exceeding 20	u	_										20.0 /0	2070	10 /0	10 70			per unit	30 70			+
		 tonnes: Tankers and bowsers 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	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	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	18%	10.0%	Ex		Rs.3,259,600/- per unit				
		 Garbage trucks equipped with waste compacting mechanism:																		per unic				
	8704.42.51	 Not more than five years old	u					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	18%	10.0%	Ex		Rs.144,850/- per unit				
		 Other:																		per arme		2.5%		
	8704.42.61	 Not more than five years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex		Rs.1,086,550/- per unit				
	8704.42.62	 More than five years old but less than ten years old	u					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	18%	10%	Ex		Rs.4,466,850/- per unit				
	8704.43	 g.v.w. exceeding 20 tonnes Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks:																		po. a.mc				
	8704.43.51	 Not more than five years old	u					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	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	18%	10.0%	Ex		Rs.3,259,600/- per unit				
		 Garbage trucks equipped with waste compacting mechanism:																		por unit				
	8704.43.61	 Not more than five years old	u						Free	Free		Free	Free	Free	Free	18%	10.0%	6.0%						
	8704.43.62	 More than five years old	u	L					Free	Free		Free	Free	Free	Free	18%	10.0%	Ex		Rs.144,850/- per unit				
		 Other:						<u> </u>						<u> </u>			1			per arm				1
	8704.43.71	 Not more than five years old	u						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	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	18%	10%	Ex		Rs.4,466,850/- per unit				

										Prefer	<u>entia</u>	l Dut	ty					PA	\L	Cess				Luxury	/ Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	AP	AD	BN	GТ	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SO	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate or the amount exceedir Luxury Tax Free Thresho
		-	Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :																						
	8704.51		g.v.w. not exceeding 5 tonnes:																						
	8704.51.11			u					Free						Free	Free	18%	10.0%	6.0%				2.5%		
	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%				2.5%		
	8704.51.13		Garbage trucks equipped with waste compacting mechanism, not more than five years old	u											Free	Free	18%	10.0%	6.0%				2.5%		
	8704.51.14		Garbage trucks equipped with waste compacting mechanism, more than five years old	u	L										Free	Free	18%	10.0%	6.0%				2.5%		
	0704 54 24		71000 010110110 1																						<u> </u>
	8704.51.21		- With two-stroke petrol engine	u	L										Free	Free	18%	10.0%	6.0%		Rs.500/-per cm ³				
	8704.51.22		Other, not more than four years old	u	L										Free	Free	18%	10.0%	6.0%		Rs.500/-per cm ³				
	8704.51.23		Other, more than four years old	u	L										Free	Free	18%	10.0%	6.0%		Rs.500/-per cm ³				
	8704.51.31		Chassis fitted with engines and cabs: for vehicles of national subdivision 8704.51.43, not more than four years old	u											20.0%	20%	18%	10%	Ex		Rs.543,250/-per unit	50%			
	8704.51.32		for vehicles of national subdivision 8704.51.44,	u	L										20.0%	20%	18%	10%	Ex		Rs.1,086,550/-	50%			
	8704.51.33		more than four years old for vehicles of national subdivision 8704.51.51, not more than four years old	u											20.0%	20%	18%	10%	6%		per unit Rs.543,250/-per unit	50%			
	8704.51.34		for vehicles of national subdivision 8704.51.52, more than four years old	u	L										20.0%	20%	18%	10%	Ex		Rs.1,086,550/- per unit	50%			
	8704.51.35		for vehicles of national subdivision 8704.51.63, not more than four years old	u											20.0%	20%	18%	10%	Ex		Rs.543,250/-per unit	50%			
	8704.51.36		for vehicles of national subdivision 8704.51.64, more than four years old	u	L										20.0%	20%	18%	10%	Ex		Rs.1,086,550/- per unit	50%			
	8704.51.37		for vehicles of national subdivision 8704.51.67, not more than four years old	u											20.0%	20%	18%	10%	Ex		Rs.1,569,450/- per unit	50%			
	8704.51.38		for vehicles of national subdivision 8704.51.68, more than four years old	u	L										20.0%	20%	18%	10%	Ex		Rs.2,776,700/- 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:																						
	8704.51.41		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%			
	8704.51.42		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%			

										Prefer	entia	Dut	У					PA	\L	Cess				Luxur	y Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen			Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceedin Luxury Tax Free Threshol
	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 8704.51.68		Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old Other Vehicles, Cargo carrying capacity of 800kg or	u				_							20.0%		18%	10%	Ex		Rs.1,569,450/- per unit Rs.2,776,700/-	50%			
	0704.31.00		more, more than four years old Other vehicles with separate bodies for cabin and	u	L			-							20.0%	20%	18%	10%	Ex		per unit	50%			
			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%			

										Prefer	ential	Dut	У					PA	L	Cess				Luxur	y Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN			PK		SF	SD	SG	Gen Duty	VAT	Gen			Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceedin Luxury Tax Free Threshol
			Other:												20.0%		18%								_
	8704.51.91			u											20.0%	20%	18%	10%	Ex		Rs.5,432,650/- per unit	50%			
1	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			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:																		G				
			Tankers and bowsers 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	18%	10.0%	6.0%						
1	8704.52.42		More than five years old but not more than ten years old	u					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	18%	10.0%	Ex		Rs.3,259,600/- per unit				
			mechanism :																						
	8704.52.51		Not more than five years old	u						Free	Free		Free	Free	Free	Free	18%	10.0%	6.0%				2.5%		
	8704.52.52		Tiore didn'tive years old	u	L					Free	Free		Free	Free	Free	Free	18%	10.0%	Ex		Rs.144,850/-per unit				
	8704.52.61		N														18%				Rs.1,086,550/-				
	8704.52.62	-	More than five years old but not more than ten	u						Free	Free		Free	Free	Free	Free	18%	10%	Ex		per unit Rs.2,776,700/-				
	8704.52.63		years old More than ten years old	u						Free	Free		Free	Free	Free	Free	18%	10%	Ex		per unit Rs.4,587,600/-				<u> </u>
			·	u	L					Free	Free		Free	Free	Free	Free	18%	10%	Ex		per unit				<u> </u>
	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%			<u> </u>
-	8704.60.31		C " C	u											20.0%	20%	18% 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%			
	8704.60.41		Other electric, more than five years old Capacity of motors not exceeding 50kW	u	,										20.0%	20%	18%	Ex	6.0%		Rs.48,300/=	50%			
\longrightarrow	8704.60.42		Capacity of motors exceeding 50kW, but not	u											20.0%		18%	Ex	6.0%		per kW Rs.72,400/=	50%			+
	8704.60.43		exceeding 100kW Capacity of motors exceeding 100kW, but not exceeding 200kW	u	-										20.0%		18%		6.0%		per kW Rs.108,700/= per kW	50%			+

									P	refere	ential	Duty	/					PA	L	Cess				Luxury	v Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI		AD	BN			PK S		SF	SD	SG	Gen Duty	VAT	Gen			Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold 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 8704.90.10		Other: Not more than five years old	u											10.0%	20%	18%	Ex	6%		Rs.1,207,250/=	50%			
	8704.90.90		Other	u	L										20.0%	20%	18%	Ex	Ex		per unit 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	<u> </u>	Crane lorries :		-		-																	 	
	8705.10.10		Not more than ten years old	u						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	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>u</u> 						Free			Free		Free	Free	18%	10%	6%					Rs 5.0 Mn	1
	8705.20.20 8705.30		More than seven years old Fire fighting vehicles:	u	<u> </u>					Free	rree		Free		Free	rree	18%	10%	0%				2.5%	Rs 5.0 Mn	0%
	8705.30.10		Not more than seven years old	u						Free	Free		Free	Free	Free	Free	18%	10%	6%					Rs 5.0 Mn	0%
	8705.30.20		More than seven years old	u	L					Free	Free		Free	Free	Free	Free	18%	10%	6%					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	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	18%	10%	6%				2.5%	Rs 5.0 Mn	0%
	8705.90	-	Other: Gully bowzers equipped with suction pumps for																						+
			extracting sewage water /wastes :																						
	8705.90.21		Not more than seven years old	u						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	18%	10%	6%					Rs 5.0 Mn	0%
	8705.90.31		Concrete pump trucks : Not more than ten years old			1				<u> </u>	_		_	_	_	_							2.5%		
	8705.90.32	 	More than ten years old	u		_	-			Free			Free	Free	Free	Free	18%	10%	6%					Rs 5.0 Mn	+
	0703.30.32		,	u	L					Free	Free		Free	Free	Free	Free	18%	10%	6%					Rs 5.0 Mn	0%
	0705 00 44		Mobile Workshops:		<u> </u>	-		\vdash													D. F. 400.650		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	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 thre years old	u	L				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	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 thre years old	u	L				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	18%	10%	Ex		Rs.5,432,650 per unit			Rs 5.0 Mn	0%

									Prefere	ential I	Outy	7					PA	\L	Cess				Luxury	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI		AD	BN	GТ	IN	PK S	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold 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	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	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	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	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	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	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	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	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	18%	10%	Ex		Rs.7,243,550 per unit			Rs 5.0 Mn	0%
	0705 00 01	 Other:			<u> </u>																			
	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	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	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	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	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 e									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%	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	18%	Ex	Ex		Rs.1,207,250/= per unit				
	8706.00.40	 Other new chassis fitted with engines for other motor vehicles	u								\dashv			10.0%	20%	18%	Ex	Ex		Rs.2,414,500				
	8706.00.50	 Used chassis fitted with engines	u	L										Rs.145,	20% or Rs.400, 000 per Unit	190/	Ex	Ex		per unit Rs.2,414,500 per unit				
87.07		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.																						

									P	refer	ential	Duty	У					PA	L	Cess				Luxury	y Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN	GТ	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8707.10	<u> </u>	For the vehicles of heading 87.03:														<u> </u>								+
	8707.10.10	†	Used vehicle bodies fully equipped with fittings															_	_		Rs.1,207,250/=				+
	0,0,110,120		and accessories	u	L										10.0%	20%	18%	Ex	Ex		per unit				
	8707.10.20		Other vehicle bodies fully equipped with fittings and	u											10.0%	20%	18%	Ex	Ex		Rs.965,800 per				
			accessories	-											10.070	2070	1070	LX	LX		unit				
	8707.10.30		Used vehicle bodies fully equipped with fittings and	u	L										10.0%	20%	18%	Ex	Ex		Rs.1,086,550				
	0707 10 40	<u> </u>	accessories excluding seats and upholstery																		per unit				
	8707.10.40		Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	u	L										10.0%	20%	18%	Ex	Ex		Rs.845,100 per unit				
	8707.10.50		Rough coated ,bare body frame with /without			 															Rs.362,200 per				+
	0/0/.10.50		doors, bonnet and boot lid	u	L										10.0%	20%	18%	Ex	Ex		unit				
	8707.10.60		Used bare body frame with /without doors, bonnet		١.										10.00/	200/	100/	_	_		Rs.1,207,250/=				
			and boot lid	u	L										10.0%	20%	18%	Ex	Ex		per unit				
	8707.10.90		Other												10.0%	20%	18%	Ex	Ex		Rs.1,207,250/=				
				u											10.070	2070	1070	LX	LX		per unit				
	8707.90	-	Other:			<u> </u>																			
	8707.90.10		Bodies and cabs incorporating attachments left over																						
			in the process of separating same from the main	١	١.										10.0%	20%	18%	Ex	Ex		Rs.1,207,250/=				
			vehicle by cutting, but not meriting classification	u	-										10.0%	20%	10%		LX		per unit				
			elsewhere by virtue of those left over attachments																						
	8707.90.20		Other, for the motor vehicles of heading 87.02, for																						+
			the transport of 25 or more persons including the	u											Free	Free	18%	10%	6%				2.5%		
			driver																						
	8707.90.30		Other, for the vehicles of sub-heading 8701.20 and																						
			the vehicles of heading 87.04, of a G.V.W.	u											Free	Free	18%	10%	6%				2.5%		
		 	exceeding 3,000kg			-	-																		
			Other, bodies for the vehicles of 10 or more persons but less than 25 of heading 87.02 including																						
			the driver :																						
	8707.90.41		Used bodies fully equipped with fittings and		<u> </u>											200/	400/	_	_		Rs.1,207,250/=				+
	0, 0, 10 0. 12		accessories	u	L										10.0%	20%	18%	Ex	Ex		per unit				
	8707.90.42		Other vehicle bodies fully equipped with fittings and	u											10.0%	20%	18%	Ex	Ex		Rs.965,800 per				
			accessories	u	L										10.0%	20%	10%	LX	LX		unit				
	8707.90.43		Used vehicle bodies fully equipped with fittings and	u	L										10.0%	20%	18%	Ex	Ex		Rs.1,086,550				
	0707 00 44	<u> </u>	accessories excluding seats and upholstery																		per unit				
	8707.90.44		Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	u	L										10.0%	20%	18%	Ex	Ex		Rs.845,100 per unit				
	8707.90.48		Rough coated ,bare body frame with /without																		Rs.362,200 per				+
	0707.50.10		doors, bonnet and boot lid	u	L										10.0%	20%	18%	Ex	Ex		unit				
	8707.90.49		Used bare body frame with /without doors, bonnet		١.										10.00/	200/	100/	F.v.	F.,		Rs.1,207,250/=				†
			and boot lid	u	<u> </u>										10.0%	20%	18%	Ex	Ex		per unit				
	8707.90.90		Other	u		1									10.0%	20%	18%	Ex	Ex		Rs.1,207,250/=				
		1		L u	<u> </u>		1								10.070	20 /0	1070				per unit				
07.00			Davids and accessaries of the west works																						
87.08			Parts and accessories of the motor vehicles of headings 87.01 to 87.05.																						
	0700 10	_	Pumpare and parts thereof		<u> </u>		1	+-				\vdash					-								+
	8708.10	-	Bumpers and parts thereof	kg						Free	Free		5%	5%		20%	18%	10%	6%				2.5%		
		 	Other parts and accessories of bodies (including	1	1		+	+				\vdash					-			 	 				+
			cabs):																						
	8708.21		Safety seat belts	1			1			F	F		F0/	F0/		200/	100/	100/	C0/				2 50/		
		1		kg						Free	rree		5%	5%		20%	18%	10%	6%				2.5%		

									D	Prefere	ential	Dut	v					PA	\L	Cess				Luxury	v Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI		AD	BN			PK			SD	SG	Gen Duty	VAT	Gen			Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceedin Luxury Tax Free Threshol
	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% Fr	e		2.5%		
	8708.29		Other:																						
	8708.29.10		"Cut-portions" of bodies and cabs	kg	L								5% or Rs.40, 000 per cut	000 per cut	20% or Rs.80,0 00 per per cut	20% or Rs.160, 000 per cut portion		Ex	Ex	10% or Rs.80 ,000 Fr per e cut porti on	e Rs.362,200 per unit				
	8708.29.90		Other	kg						Free			5%	5%	20.0%	20%	18%	10%	6%	10% Fr			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% Fr	е		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% Fr	е		2.5%		
	8708.70	-	non-driving axles; parts thereof Road wheels and parts and accessories thereof:																				2.5%		
	8708.70.10		Rims fitted with tyres, showing signs of wear	kg									5%	5%		20%	18%	Ex		10%			2.5%		
	8708.70.20		Other, rims fitted with tyres	kg		<u> </u>							5%	5%		20%	18%	10%		10%			2.5%		
	8708.70.90 8708.80		Other Suspension systems and parts thereof (including shock-absorbers)	kg kg						Free	Free		5% 5%	5% 5%		20%	18% 18%	10% 10%	6%	10% Fr 10% e			2.5%		
	0700 04	-	Other parts and accessories :			-																			
	8708.91 8708.91.10		Radiators and parts thereof : Radiators	1		├				+					-			-			+				+
	2. 23.32.120			kg									5% or Rs.770 /- per unit	5% or Rs.77 0/- per unit		20% or Rs. 3000/- per unit	18%	10%		30% or Rs.3, 600 per unit			2.5%		

									P	refer	ential	Duty	У					PA	\L	Ce	SS				Luxury	/ Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN	GТ	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen				Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate or the amount exceedir Luxury Tax Free Threshol
	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%	<u> </u>	20%	100/	10%		30%				2.5%		<u> </u>
	8708.92		Silencers (mufflers) and exhaust pipes; parts thereof	kg									5% 5%	5%		20%	18% 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%	Fre e			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%	Fre e			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%	Fre e			2.5%		
	8708.99.40		"Cut-portions" of motor vehicles	kg	L	18 % or Rs. 261 ,00 0 per cut port ion							25.2% or Rs.185 ,000 per cut portion		Rs.133, 334/- per cut	20% or Rs.290, 000 per cut portion	18%	Ex	Ex	10% or Rs.15 0,00 0 per cut porti on	Fre	Rs.362,200 per unit				
	8708.99.90		Other	kg												20%	18%	10%	6%	10%	Fre e			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%		
	8709.11	-	Vehicles : Electrical	u	1	<u> </u>	1	\vdash					F0/	4 501	10.0%	2007	18%	10%	6%	-	_	-		2.5% 2.5%		<u> </u>

							refere	ential	Duty	V					D/	AL	Cess	s			Luxury	v Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	AD	BN		PK		SF	SD	SG	Gen Duty	VAT	Gen				Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceedin Luxury Tax Free Threshol
	8709.19	Other	u									10.0%	20%	18%	10%	6%				2.5%		+
	8709.90	- Parts	kg									10.0%	+	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				
	0,11,10,110	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 8711.40	Other, more than three years old - With internal combustion piston engine of a cylinder	u	L			Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex		Rs.1,810,900 per unit				
		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				<u> </u>
	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 exceedig 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 exceedig 1000 cc , more than three years old	u	L			Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex		Rs.3,621,800pe r unit				

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HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN			PK			SD	SG	Gen Duty	VAT	Gen				Excise (S.D.D.)	Surcharge on Customs Duty	SSCL	Free threshhold 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				
	8711.50.40		Other, more than three years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			cm ³ Rs.4,829,050 per unit				
	8711.60 8711.60.10		With electric motor for propulsion : 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				\vdash								20%	18%	Ex						2.5%		<u> </u>
	8712.00.20		Used bicycle	u	L											20% or Rs.660 0/= per unit	18%	10%		10% or Rs.24 00/= per unit				2.5%		
	8712.00.90		Other	u	L											20% or Rs.660 0/= per		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	<u> </u>	Of motorcycles (including mopeds):																							
	8714.10.10		Frames, with or without frount folk	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 Other:	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5% 2.5%		
	8714.91	- 	Frames and forks, and parts thereof :			\vdash		+		 									-	 	 	+		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%		

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								П	Pre	erere	entiai L	Duty	<i> </i>					PA	<u>L</u>	Cess				Luxury	Rate o
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN	GТ	IN	PK S	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SO	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	the amoun exceeding Luxury Tax Free Thresho
	8714.91.90		Other	kg							Free				Free	20%	18%	10%	6%				2.5%		+
	8714.92	 	Wheel rims and spokes :	ļ -				\vdash				_													+
	8714.92.10		Wheel rims			19		\Box																	
				kg		% or Rs. 190 /- per			F	Free	Free		5% or Rs.67/- per Kg	4.5% or Rs.61/- per Kg		20% or Rs.200/- per Kg		10%	6%				2.5%		
	8714.92.90		Other	kg		Fre e			F	Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%		-
	8714.93		Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	kg					F	Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%		
	8714.94		Brakes, including coaster braking hubs and hub brakes, and parts thereof	kg					F	Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%		
	8714.95		Saddles	u							Free				10.0%	20%	18%	10%	6%				2.5%		
	8714.96		Pedals and crank-gear, and parts thereof	kg					F	Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%		
	8714.99		Other:																				2.5%		
	8714.99.10		Mudguards	kg							Free					20%	18%	10%	6%				2.5%		
	8714.99.20		Chain stays	kg							Free					20%	18%	10%	6%				2.5%		
	8714.99.30		Seat stays	kg							Free					20%	18%	10%	6%				2.5%		
			Other:																						
	8714.99.91		Bicycle rims or wheels, fitted with new tyres, with or without tubes	kg							Free	1	13.5%			20%	18%	10%		15%			2.5%		
	8714.99.92		Bicycle rims or wheels, fitted with tyres showing signs of wear, with or without tubes	kg							Free	1	13.5%			20%	18%	10%		15%			2.5%		
	8714.99.99		Other	kg							Free	1	13.5%			20%	18%	10%		10%			2.5%		
87.15	8715.00		Baby carriages and parts thereof.	kg											20.0%	20%	18%	10%	6%	10% Fr					
87.16			Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.																						
	8716.10	-	Trailers and semi-trailers of the caravan type, for housing or camping:									$\frac{1}{2}$													
	8716.10.10	<u> </u>	Not more than five years old	u								_+			Free	Free	18%	Ex					2.5%		<u> </u>
	8716.10.20		More than five years old	u	L											20%	18%	10%					2.5%		
	8716.20	-	Self-loading or self-unloading trailers and semi- trailers for agricultural purposes :																						
	8716.20.10		Not more than five years old	u				\Box								20%	18%	10%					2.5%		
	8716.20.20		More than five years old Other trailers and semi-trailers for the transport of goods:	u	L							+				20%	18%	10%					2.5%		
	8716.31	<u> </u>	Tanker trailers and tanker semi-trailers :																						
	8716.31.10		Not more than five years old	u												20%	18%	Ex					2.5% 2.5%		
	8716.31.20		More than five years old	u		1	1		I			1			•	20%	18%	10%	1						1

	HS Code Description								-	refere	entia	l Duty	V					PA	\L	Ce	SS				Luxury	/ Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN				SA		SD	SG	Gen Duty	VAT					Eveice (C.D.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	0746 00 40															200/	100/			100/				2.50/		
	8716.39.10		Not more than three years old	u	+	-										20%	18%	Ex		10%				2.5%		<u> </u>
	8716.39.20		More than three years old	u	<u> </u>	-										20%	18%	10%		10%				2.5%		<u> </u>
	8716.40	-	Other trailers and semi-trailers :			-										200/	100/	100/		F0/				2.5%		<u> </u>
	8716.40.10		Not more than five years old	u	+	-										20%	18%	10%		5%				2.5%		<u> </u>
	8716.40.20		More than five years old	u	<u> </u>	-										20%	18%	10%		5%				2.5%		<u> </u>
	8716.80	-	Other vehicles:													200/	100/	100/		100/	-			2.5%		<u> </u>
	8716.80.20		Wheelbarrows	u		ļ										20%	18%	10%		10%				2.5%		
	8716.80.30	ļ	Other not more than five years old	u	<u> </u>	-										20%	18%	10%						2.5%		
	8716.80.40		Other more than five years old	u	<u> </u>											20%	18%	Ex						2.5%		<u> </u>
	8716.90	-	Parts :																							<u> </u>
	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 	e engir	ne																					
	1000 cm ³ < x	<= 1	of cylinder capacity exceeding 10 - of cylinder capacity exceeding 10	00 cc	but r	not ex	ceed	ing 13	300 cc																	
	1300 cm ³ < x	<= 1	- of cylinder capacity exceeding 13	00 cc	but r	not ex	ceed	ing 15	500 cc																	
	2000 cm ³ < x	<= 2	- of cylinder capacity exceeding 20	00 cc	but r	not ex	ceed	ing 25	500 cc																	
	2500 cm3< x	<= 2	750 cm ³ - of cylinder capacity exceeding 25	00 сс	but r	not ex	ceed	ing 27	750 cc																	
	2750 cm ³ < x	<= 3	on of cylinder capacity exceeding 27	'50 cc	but r	ot ex	ceed	ing 30	000 cc																	
	3000 cm ³ < x	<= 4	on of cylinder capacity exceeding 30 - of cylinder capacity	00 cc	but r	ot ex	ceed	ing 40	000 cc																	
	4000 cm3<		- of cylinder capacity exceeding 40	00 сс				_																		