

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 77/2023-CUSTOMS (N.T.)

New Delhi, the 20th October, 2023

G.S.R. (E). – In exercise of the powers conferred by sub-section (2) of section 75 of the Customs Act, 1962 (52 of 1962) and sub-section (2) of section 37 of the Central Excise Act, 1944 (1 of 1944), read with rules 3 and 4 of the Customs and Central Excise Duties Drawback Rules, 2017 (hereinafter referred to as the said rules) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 07/2020-Customs (N.T.) dated the 28th January, 2020 published *vide* number G.S.R. 55(E), dated the 28th January, 2020, except as respect to things done or omitted to be done before such supersession, the Central Government hereby determines the rates of drawback as specified in the Schedule annexed hereto (hereinafter referred to as the said Schedule) subject to the following notes and conditions, namely :-

Notes and conditions -

(1) The tariff items and descriptions of goods in the said Schedule are aligned with the tariff items and descriptions of goods in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) at the four-digit level only. The descriptions of goods given at the six digit or eight digits in the said Schedule are in several cases not aligned with the descriptions of goods given in the First Schedule to the Customs Tariff Act, 1975.

(2) The general rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 shall, *mutatis mutandis*, apply for classifying the export goods listed in the said Schedule.

(3) Notwithstanding anything contained in the said Schedule, -

(i) all art-ware or handicraft items shall be classified under the heading of art-ware or handicraft (of constituent material) as mentioned in the relevant Chapters;

(ii) any identifiable ready to use machined part or component predominantly made of iron, steel or aluminium, made through casting or forging process, and not specifically mentioned at six digit level or more in Chapter 84 or 85 or 87, except those classifiable under heading 8432 or 8433 or 8436, may be classified under the relevant tariff item (depending upon material composition and making process) under heading 8487 or 8548 or 8708, as the case may be, irrespective of classification of such part or component at four digit level in Chapter 84 or 85 or 87 of the said Schedule;

(iii) the sports gloves mentioned below heading 4203 or 6116 or 6216 shall be classified in that heading and all other sports gloves shall be classified under heading 9506.

(4) The figures shown in column (4) in the said Schedule refer to the rate of drawback expressed as a percentage of the free on board value or the rate per unit quantity of the export goods, as the case may be.

(5) The figures shown in column (5) in the said Schedule refer to the maximum amount of drawback that can be availed of per unit specified in column (3).

(6) An export product accompanied with a tax invoice and forming part of project export (including turnkey export or supplies) for which no figure is shown in column (5) in the said Schedule, shall be so declared by the exporter and the maximum amount of drawback that can be availed under the said Schedule shall not exceed the amount calculated by applying ad-valorem rate of drawback shown in column (4) to one and half times the tax invoice value.

(7) The rates of drawback specified against the various tariff items in the said Schedule in specific terms or on ad valorem basis, unless otherwise specifically provided, are inclusive of drawback for packing materials used, if any.

(8) Drawback at the rates specified in the said Schedule shall be applicable only if the procedural requirements for claiming drawback as specified in rule 12, 13 and 14 of the said rules, unless otherwise relaxed by the competent authority, are satisfied.

(9) The rates of drawback specified in the said Schedule shall not be applicable to export of a commodity or product if such commodity or product is, -

(i) manufactured partly or wholly in a warehouse under section 65 of the Customs Act, 1962 (52 of 1962);

(ii) manufactured or exported in discharge of export obligation against an Advance Authorisation or Duty-Free Import Authorisation issued under the Duty Exemption Scheme of the relevant Foreign Trade Policy;

Provided that where exports are made against Special Advance Authorisation issued under paragraph 4.04A of the Foreign Trade Policy 2015-20 or Foreign Trade Policy 2023 in discharge of export obligations in terms of Notification No. 45/2016-Customs, dated 13th August, 2016 or Notification No. 27/2023-Customs, dated 1st April, 2023, the rates of drawback specified in the said Schedule shall apply as if in the said Schedule, the entries in columns (4) and (5) against the Tariff items in the said Schedule below all Chapters, except Chapter 61 and 62, are NIL, and those in Chapters 61 and 62 are as specified in the Table annexed hereto;

(iii) manufactured or exported by a unit licensed as hundred per cent Export Oriented Unit in terms of the provisions of the relevant Foreign Trade Policy;

(iv) manufactured or exported by any of the units situated in Free Trade Zones or Export Processing Zones or Special Economic Zones;

(v) manufactured or exported availing the benefit of the notification No. 32/1997-Customs, dated 1st April, 1997.

(10) Whenever a composite article is exported for which any specific rate has not been provided in the said Schedule, the rates of drawback applicable to various constituent materials can be extended to the composite article according to net content of such materials on the basis of a self-declaration to be furnished by the exporter to this effect and in case of doubt or where there is any information contrary to the declarations, the proper officer of customs shall cause a verification of such declarations.

(11) The term 'articles of leather' in Chapter 42 of the said Schedule shall mean any article wherein (a) 60% or more of the outer visible surface area; or (b) 60% or more of the outer and inner surface area taken together, excluding shoulder straps or handles or fur skin trimming, if any, is of leather notwithstanding that such article is made of leather and any other material.

(12) The term "dyed", wherever used in the said Schedule in relation to textile materials, shall include yarn or piece dyed or predominantly printed or coloured in the body.

(13) The term "dyed" in relation to fabrics and yarn of cotton, shall include "bleached or mercerised or printed or melange".

(14) The term "dyed" in relation to textile materials in Chapters 54 and 55 shall include "printed or bleached or melange".

(15) In respect of the tariff items in Chapters 60, 61, 62 and 63 of the said Schedule, the blend containing cotton and man-made fibre shall mean that content of man-made fibre in it shall be more than 15% but less than 85% by weight and the blend containing wool and man-made fibre shall mean that content of man-made fibre in it shall be more than 15% but less than 85% by weight. The

garment or made-up of cotton or wool or man-made fibre or silk shall mean that the content in it of the respective fibre is 85% or more by weight.

(16) The term “shirts” in relation to Chapters 61 and 62 of the said Schedule shall include “shirts with hood”.

(17) In respect of the tariff items appearing in Chapter 64 of the said Schedule, leather shoes, boots or half boots for adult shall comprise the following sizes, namely : -

(a) French point or Paris point or Continental Size above 33;

(b) English or UK adult size 1 and above; and

(c) American or USA adult size 1 and above.

(18) In respect of the tariff items appearing in Chapter 64 of the said Schedule, leather shoes, boots or half boots for children shall comprise the following sizes, namely :-

(a) French point or Paris point or Continental Size upto 33;

(b) English or UK children size upto 13; and

(c) American or USA children size upto 13.

(19) The drawback rates specified in the said Schedule against tariff items 711301, 711302 and 711401 shall apply only to goods exported by airfreight, post parcel or authorised courier through the Custom Houses as specified in para 4.71 of the Hand Book of Procedures, 2023 published *vide* Public Notice No. 1/2023, dated the 1st April, 2023 of the Government of India in the Ministry of Commerce and Industry, after examination by the Customs Appraiser or Superintendent to ascertain the quality of gold or silver and the quantity of net content of gold or silver in the gold jewellery or silver jewellery or silver articles. The free on board value of any consignment through authorised courier shall not exceed rupees twenty lakhs.

(20) The drawback rates specified in the said Schedule against tariff items 711301, 711302 and 711401 shall not be applicable to goods manufactured or exported in discharge of export obligation against any Scheme of the relevant Foreign Trade Policy of the Government of India which provides for duty free import or replenishment or procurement from local sources of gold or silver.

(21) “Vehicles” of Chapter 87 of the said Schedule shall comprise completely built unit or completely knocked down (CKD) unit or semi knocked down (SKD) unit.

2. All claims for duty drawback at the rates of drawback notified herein shall be filed with reference to the tariff items and descriptions of goods shown in columns (1) and (2) of the said Schedule respectively. Where, in respect of the export product, the rate of drawback specified in the said Schedule is Nil or is not applicable, the rate of drawback may be fixed, on an application by an individual manufacturer or exporter in accordance with the said rules. Where the claim for duty drawback is filed with reference to tariff item of the said Schedule and it is for the rate of drawback specified herein, an application, as referred under sub-rule (1) of rule 7 of the said rules shall not be admissible.

3. The amount referred in sub-rule (3) of rule 7 of the said rules, relating to provisional drawback amount as may be specified by the Central Government, shall be equivalent to the drawback rate and drawback cap shown in column (4) and (5) in the said Schedule for the tariff item corresponding to the export goods, if applicable, and determined as if it were a claim for duty drawback filed with reference to such rate and cap.

4. This notification shall come into force on the 30th day of October, 2023.

830603	Of iron and steel		1.7%	
830604	Of aluminium		1.4%	
830699	Others		1.7%	
8307	Flexible tubing of base metal, with or without fittings			
830701	Aluminium flexible tubing		1.4%	
830799	Others, whether or not coated with PVC		1.7%	
8308	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal			
830801	Of Aluminium		1.4%	
830899	Others		1.7%	
8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal			
830901	Of Aluminium		1.4%	
830999	Others		1.7%	
8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405			
831001	Of Brass	Kg	2.2%	39.5
831099	Others		1.7%	
8311	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, braz-ing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying		1.7%	
CHAPTER – 84				
NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF				
8401	Nuclear reactors; fuel elements (cartridges), non- irradiated, for nuclear reactors; machinery and apparatus for isotopic separation		Nil	
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers		1.5%	
8403	Central heating boilers other than those of heading 8402		1.5%	

8404	Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, econo-misers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units		1.5%	
8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers		1.5%	
8406	Steam turbines and other vapour turbines		1.5%	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines		1.5%	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)		1.5%	
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408			
840901	Common Rail Injector	Piece	4.5%	90.5
840902	Armature Plate for Common Rail Injector	Piece	5.6%	4.7
840903	Armature Guide for Common Rail Injector	Piece	4.8%	3.8
840999	Others		1.5%	
8410	Hydraulic turbines, water wheels, and regulators therefor		1.5%	
8411	Turbo-jets, turbo-propellers and other gas turbines		1.5%	
8412	Other engines and motors		1.5%	
8413	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators		1.5%	
8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters			
841401	Bicycle Pump		1.5%	
841402	Turbo charger	Kg	4.4%	55
841499	Others		1.5%	
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated		1.5%	

8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances		1.5%	
8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric		1.5%	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415		1.5%	
8419	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric		1.5%	
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor		1.5%	
8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases		1.5%	
8422	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages		1.5%	
8423	Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds			
842301	Cast Iron Weights		1.5%	
842399	Others		1.5%	
8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and		1.5%	

	similar appliances; steam or sand blasting machines and similar jet projecting machines			
8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks		1.5%	
8426	Ship's derricks; cranes including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane		1.5%	
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment		1.5%	
8428	Other lifting, handling, load-ing or unloading machinery (for example, lifts, escalators, conveyors, teleferics)		1.5%	
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers		1.5%	
8430	Other moving, grading, leveling, scrapping, excava-ting, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers		1.5%	
8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430		1.5%	
8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers		1.5%	
8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for clean-ing, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437		1.5%	
8434	Milking machines and dairy machinery		1.5%	
8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages		1.5%	
8436	Other agricultural, horti-cultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mecha-nical or thermal equipment; poultry incubators and brooders		1.5%	
8437	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for		1.5%	

	the working of cereals or dried leguminous vegetables, other than farm-type machinery			
8438	Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils		1.5%	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard		1.5%	
8440	Book-binding machinery, including book-sewing machines		1.5%	
8441	Other machinery for making up paper pulp, paper or paper board, including cutting machines of all kinds		1.5%	
8442	Machinery, apparatus and equipment (other than the machines of headings 8456 to 8465) for preparing or making plates, printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)		1.5%	
8443	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines whether or not combined, parts and accessories thereof		1.5%	
8444	Machines for extruding, drawing, texturing or cutting man-made textile materials		1.5%	
8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447		1.5%	
8446	Weaving machines (looms)		1.5%	
8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting		1.5%	
8448	Auxiliary machinery for use with machines of headings 8444, 8445, 8446 or 8447 (for example, dobbies, jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of headings 8444,		1.5%	

	8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald frames, hosiery needles)			
8449	Machinery for the manufacture or finishing of felt or non-wovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats		1.5%	
8450	Household or laundry-type washing machines, including machines which both wash and dry		1.5%	
8451	Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics		1.5%	
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles		1.5%	
8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines		1.5%	
8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries		1.5%	
8455	Metal-rolling mills and rolls therefore		1.5%	
8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultra-sonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes		1.5%	
8457	Machining centres, unit construction machines (single station) and multi-station transfer machines for working metal		1.5%	
8458	Lathes (including turning centres) for removing metal		1.5%	

8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, treading or tapping by removing metal, other than lathes (including turning centres) of heading 8458		1.5%	
8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461		1.5%	
8461	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine tools working by removing metal, or cermets, not elsewhere specified or included		1.5%	
8462	Machine-tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); machine-tools (including presses, slitting lines and cut-to length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw-benches); presses for working metal or metal carbides, not specified above		1.5%	
8463	Other machine-tools for working metal, or cermets, without removing material		1.5%	
8464	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass		1.5%	
8465	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials		1.5%	
8466	Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465 including work or tool holders, self-opening die heads, dividing heads and other special attachments for the machines; tool holders for any type of tool, for working in the hand		1.5%	
8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor		1.5%	
8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8515;		1.5%	

	gas-operated surface tempering machines and appliances			
8469	Omitted			
8470	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers		1%	
8471	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included		1%	
8472	Other office machines (for example, hectograph or stencil duplicating machines, address-ing machines, automatic bank note dispensers, coin sorting machines, coin counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines)		1%	
8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8470 to 8472		1%	
8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand		1.5%	
8475	Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes; machines or manufacturing or hot working glass or glassware		1.5%	
8476	Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines		1.5%	
8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter		1.5%	

8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter		1.5%	
8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter		1.5%	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics		1.5%	
8481	Taps, cocks, valves and similar appliances for pipes, boilers shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves			
848101	Pressure reducing valves, thermostatically controlled valves		1.5%	
848102	Others of brass	Kg	2.2%	26.6
848103	Others of gun-metal		1.5%	
848199	Others		1.5%	
8482	Ball or roller bearings		1.5%	
8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)		1.5%	
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Kg	2.8%	40.3
8485	Machines for additive manufacturing		1.5%	
8486	Machines and apparatus of a kind used solely or principally for the manufacture of semi-conductor boules or wafers, semi conductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in note 9(c) to this chapter; parts and accessories		1.5%	
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter			
848701	Machined parts/components made wholly or predominantly of Alloy Steel/Stainless Steel manufactured through casting process		1.5%	

848702	Machined parts / components made wholly or predominantly of Alloy Steel/Stainless Steel, forged or manufactured through forging process		1.5%	
848799	Others		1.5%	
CHAPTER – 85				
ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF ; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES				
8501	Electric motors and generators (excluding generating sets)		1.7%	
8502	Electric generating sets and rotary converters		1.7%	
8503	Parts suitable for use solely or principally with the machines of heading 8501 or 8502		1.7%	
8504	Electrical transformers, static converters (for example, rectifiers) and inductors		1.7%	
8505	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; Electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads		1.7%	
8506	Primary cells and primary batteries		1.7%	
8507	Electric accumulators, including separators therefor, whether or not rectangular (including square)		1.7%	
8508	Vacuum cleaner with self-contained electric motor		1.7%	
8509	Electro-mechanical domestic appliances, with self-contained electric motor other than vacuum cleaners of Heading 8508		1.7%	
8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor		1.7%	
8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines		1.7%	
8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles		1.7%	

8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512		1.7%	
8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss		1.7%	
8515	Electric (including electrically heated gas), laser or other light or photo beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; Electric machines and apparatus for hot spraying of metals or cermets		1.7%	
8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electrico-thermic hair-dressing apparatus (for example hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545		1.7%	
8517	Telephone sets, smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528			
851701	Cellular Mobile Phones, with or without accessories	Piece	4%	350
851799	Others		1%	
8518	Microphones and stands therefor; Loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets		1%	
8519	Sound recording or reproducing apparatus		1%	
8520	Omitted			

8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner		1%	
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521		1%	
8523	Discs, tapes, solid state non volatile storage devices "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37		1%	
8524	Flat panel display modules, whether or not incorporating touch-sensitive screens		1%	
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders		1%	
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus		1%	
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock		1%	
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus		1%	
8529	Parts suitable for use solely or principally with the apparatus of headings 8524 to 8528		1%	
8530	Electrical signaling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)		1.7%	
8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530		1%	
8532	Electrical capacitors, fixed, variable or adjustable (pre-set)		1%	
8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors		1%	
8534	Printed circuits		1%	

8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lighting arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts			
853501	Tinned/Untinned cables lugs/ sockets/ connections/ ferules/ terminal ends, made of copper	Kg	2.2%	49
853599	Others		1.7%	
8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables			
853601	Of Copper	Kg	2.2%	49
853602	Of Brass	Kg	2.2%	39.5
853603	Of Aluminium		1.4%	
853699	Others		1.4%	
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517		1.7%	
8538	Parts suitable for use solely or principally with the apparatus of headings 8535, 8536 or 8537			
853801	Of Copper	Kg	2.2%	49
853802	Of Brass	Kg	2.2%	39.5
853803	Of Aluminium		1.4%	
853899	Others		1.4%	
8539	Electric filament or discharge lamps including sealed beam lamp units and ultra-violet or infra-red lamps, arc-lamps; light-emitting diode (LED) light sources		1.7%	
8540	Thermionic, cold cathode or photocathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)		1%	

8541	Semiconductor devices (for example, diodes, transistors, semiconductor based transducers); photosensitive semiconductor, devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (led), whether or not assembled with other light-emitting diodes (led); mounted piezo-electric crystals		1%	
8542	Electronic integrated circuits		1%	
8543	Electrical machines and apparatus having individual functions, not specified or included elsewhere in this Chapter		1.7%	
8544	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors			
854401	Optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors		1%	
854499	Others		1.7%	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes		1.7%	
8546	Electrical insulators of any material		1.7%	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material		1.7%	
8548	Electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter		1.5%	
8549	Electrical and electronic waste and scrap		Nil	
CHAPTER – 86				
RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALING EQUIPMENT OF ALL KINDS				
8601	Rail locomotives powered from an external source of electricity or by electric accumulators		1.7%	

**CHAPTER – 89
SHIPS, BOATS AND FLOATING STRUCTURES**

8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods		Nil	
8902	Fishing vessels; factory ships and other vessels for processing or preserving fishery products		Nil	
8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes		1.7%	
8904	Tugs and pusher craft		Nil	
8905	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms			
890501	Floating/submersible drilling or production platform		1.7%	
890599	Others		Nil	
8906	Other vessels, including warships and lifeboats other than rowing boats		Nil	
8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons)		1.7%	
8908	Vessels and other floating structures for breaking up		Nil	

**CHAPTER – 90
OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF**

9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked			
900101	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544		1%	
900199	Others		1.2%	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked		1.2%	
9003	Frames and mountings for spectacles, goggles or the like, and parts thereof		1.2%	
9004	Spectacles, goggles and the like, corrective, protective or other		1.2%	

9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy		1.2%	
9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flash bulbs other than discharge lamps of heading 8539		1.2%	
9007	Cinematographic cameras and projectors whether or not incorporating sound recording or reproducing apparatus		1.2%	
9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers		1.2%	
9009	Omitted			
9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this chapter; negatoscopes; projection screens		1.2%	
9011	Compound optical microscopes, including those for photomicrography, cine-photomicrography or microprojection		1.2%	
9012	Microscopes other than optical microscopes; diffraction apparatus		1.2%	
9013	Lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this chapter		1%	
9014	Direction finding compasses; other navigational instruments and appliances		1.2%	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders		1.2%	
9016	Balances of a sensitivity of 5cg or better, with or without weights		1.2%	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter		1.2%	

9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scientigraphic apparatus, other electro-medical apparatus and sight-testing instruments		1.2%	
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus		1.2%	
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters		1.2%	
9021	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability		1.2%	
9022	Apparatus based on the use of x-rays or of alpha, beta gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, x-ray tubes and other x-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like		1.2%	
9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses		1.2%	
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)		1.2%	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments		1.2%	
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032)		1%	

9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surfacetension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes		1%	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor		1.2%	
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes		1.2%	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations		1%	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors		1%	
9032	Automatic regulating or controlling instruments and apparatus		1.2%	
9033	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of chapter 90		1.2%	
CHAPTER – 91 CLOCKS AND WATCHES AND PARTS THEREOF				
9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal		Nil	
9102	Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101		1.2%	
9103	Clocks with watch movements, excluding clocks of heading 9104		1.2%	
9104	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels		1.2%	
9105	Other clocks		1.2%	

9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments		1.2%	
9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds		1.2%	
CHAPTER – 93 ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF				
9301	Military weapons, other than revolvers, pistols and the arms of heading 9307		Nil	
9302	Revolvers and pistols, other than those of heading 9303 or 9304		Nil	
9303	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)		Nil	
9304	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307		Nil	
9305	Parts and accessories of articles of headings 9301 to 9304		Nil	
9306	Bombs , grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads			
930601	Cartridge cases and parts thereof		1.9%	
930699	Others		Nil	
9307	Swords, cut lasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor		Nil	
CHAPTER – 94 FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS				
9401	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof		1.2%	
9402	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having		1.2%	

	rotating as well as both reclining and elevating movements; parts of the foregoing articles			
9403	Other furniture and parts thereof			
940301	Predominantly of marble	Piece	2.2%	236
940399	Others		1.2%	
9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered			
940401	Pillow/Cushions/Quilts/Pouffles made of cotton fabric filled with poly-fil	Kg	2.8%	35
940402	Pillow/Cushions/Quilts/Pouffles made of man made textile fabric filled with poly-fil	Kg	2.3%	23
940403	Other Pillow/Cushions/Quilts/ Pouffles filled with poly-fil	Kg	2.5%	29
940404	Spring Mattress	Piece	4%	405
940499	Others		1.2%	
9405	Luminaries and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included			
940501	Of Brass	Kg	2.2%	39.5
940502	Of Copper	Kg	2.2%	49
940503	Of Wrought iron		1.6%	
940504	Of Aluminium		1.5%	
940505	Of Glass	Kg	4%	29.6
940506	Of Marble	Piece	2.2%	192
940599	Others		1.2%	
9406	Prefabricated buildings		1.2%	
CHAPTER – 95				
TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF				
9501	Deleted			
9502	Deleted			
9503	Tricycles, scooter, pedal cars and similar wheeled toys, dolls' carriages, dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds			
950301	Cricket bats made of plastic		1.4%	
950302	Plastic rounder bat		1.4%	