

Tariff Item	Description of goods	Unit	A		B	
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8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)	KG	8.5%	6.6	0.4%	0.3
8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools	KG	12.5%	19.5	0.65%	1
8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles					
820401	Coated or plated with Nickel	KG	12%	18	0.5%	0.7
820402	Others	KG	12%	13.7	0.5%	0.6
8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices; clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	KG	12%	18.8	0.4%	0.6
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	KG	12%	18.8	0.4%	0.6

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8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine – tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools					
820701	of high speed steel	KG	12%	51.4	0.4%	1.7
820702	others	KG	12%	18.8	0.4%	0.6
8208	Knives and cutting blades, for machines or for mechanical appliances	KG	8.5%	6.8	0.4%	0.3
8209	Plates, sticks, tips and the like for tools, unmounted, of cermets		1%		1%	
8210	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	KG	8.5%	6.8	0.4%	0.3
8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor					
821101	of stainless steel	KG	12.5%	19.8	0.75%	1.2
821102	others	KG	8.1%	8.1	1%	1
8212	Razors and razor blades (including razor blanks in strips)	KG	8.1%	27	1%	3.3

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8213	Scissors, tailors' shears and similar shears, and blades therefore	KG	10.3%	13.4	1%	1.3
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)					
821401	of stainless steel	KG	12.5%	23.5	0.75%	1.4
821402	Others	KG	8.1%	12.6	1%	1.6
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware					
821501	of stainless steel	KG	12.5%	23.5	0.75%	1.4
821502	Others	KG	8.1%	12.6	1%	1.6

Chapter 83

83	Miscellaneous articles of base metal					
8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal					

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830101	Brass	KG	15%	113	1%	7.5
830102	Others	KG	11.2%	10	1%	0.9
8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closures of base metal					
830201	Brass builder Hardware	KG	15%	113	1%	7.5
830202	Others	KG	9%	9.9	1%	1.1
8303	Armoured or reinforced safes, strong boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal	KG	9%	9.9	1%	1.1
8304	Filing, cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403	KG	9%	9.9	1%	1.1
8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal	KG	9%	9.9	1%	1.1

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8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal					
830601	of brass and other copper alloys	KG	15%	113	1%	7.5
830602	of copper	KG	15%	150	1%	10
830603	Others	KG	9%	9	1%	1
8307	Flexible tubing of base metal, with or without fittings	KG	10.3%	7.2	1 %	0.7
8308	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metals	KG	9%	9	1%	1
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	KG	10.6%	16.3	1%	1.5
830902	Others	KG	9%	9	1%	0.9

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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	15%	113	1%	7.5
831002	Others	KG	11.3%	10.8	1%	1
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, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying		1%		1%	

Chapter 84

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		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		1.1%		1.1%	

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8403	Central heating boilers other than those of heading 8402		1.1%		1.1%	
8404	Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units		1.1%		1.1%	
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		1.1%		1.1%	
8406	Steam turbines and other vapour turbines		1.1%		1.1%	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines		1.1%		1.1%	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)		1.1%		1.1%	
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408		1.1%		1.1%	
8410	Hydraulic turbines, water wheels, and regulators therefor		1.1%		1.1%	

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8411	Turbo-jets, turbo-propellers and other gas turbines		1.1%		1.1%	
8412	Other engines and motors		1.1%		1.1%	
8413	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators					
841301	Deep Well Hand pump complete without connecting Rods with/ without spares & Tools(Net weight of pump minimum 70 Kg)	No.	3.6%	720	1%	200
841302	Deepwell hand pump with connecting rods.	No (net wt of pump minimum 96.37 kg)	3.6%	900	1%	250
841303	Power driven centrifugal Pump with motor or frame size 1071 (0.5HP).	No.	3.6%	148.5	1%	41.3
841304	Power driven centrifugal pump with motor of frame size 1063 (0.5HP).	No.	3.6%	95.4	1%	26.5
841305	Power driven centrifugal pump with 0.75 HP motor.	No.	3.6%	288	1%	80
841306	Power driven centrifugal pump with 1HP motor.	No.	3.6%	252	1%	70
841307	Submersible Water pump sets comprising of Pumps, Motors, Pumpsets & Accessories thereof such as cable, control panels & pipes (Capacity from 30 to 90 HP) (Minimum export product weight not less than 237.4 Kgs.)	set	1.1%	620	1.1%	620

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841308	Submersible water pump sets comprising of Pumps, Motors, Pumpsets & Accessories thereof such as cable, control panels & pipes (capacity from 7.5 to 30 HP) (Minimum export product weight not less than 99.5 Kgs.)	set	1.1%	270	1.1%	270
841309	Submersible Water Pumps Set comprising of Motors, Pumpsets & Accessories thereof such as cable, control panels & pipes (capacity upto 7.5 HP)	Set.	1.1%	113.5	1.1%	113.5
841310	Others		1%		1%	
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					
841401	Hermetically sealed Compressors for airconditioning using R-22 refrigerant gas	unit	6.1%	270	6.1%	270
841402	Hermetically sealed Compressors for refrigerators and commercial refrigeration applications using eco friendly gases	unit	5%	54	5%	54
841403	Bicycle Pump		11.7%		1%	
841499	others		1.1%		1.1%	

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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		1.1%		1.1%	
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%		1%	
8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric		1%		1%	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415		1.1%		1.1%	

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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 %		1%	
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor		1 %		1%	
8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases		1.1%		1.1%	

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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 %		1%	
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	KG	9%	5.8	1%	0.7
842302	Others		1 %		1%	
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 similar appliances; steam or sand blasting machines and similar jet projecting machines		1%		1%	
8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks		1%		1%	

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8426	Ship's derricks; cranes including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane		1.1%		1.1%	
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment		1.1%		1.1%	
8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)		1.1%		1.1%	
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers		1.1%		1.1%	
8430	Other moving, grading, leveling, scrapping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers		1.1%		1.1%	
8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430		1.1%		1.1%	
8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers					

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843201	Tiller Left Hand or Right Hand	MT	9%	5850	1%	650
843202	Tail Wheel (Rubber Wheel made of Steel)	MT	9%	4500	1.8%	900
843203	Harrow Disc/Disc Blade (Plain)	MT	9.5%	5546	1.8%	1051
843204	Harrow Disc (Notched)	MT	10.4%	6421	1.8%	1111
843205	Others		1 %		1%	
8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437		1.1%		1.1%	
8434	Milking machines and dairy machinery		1.1%		1.1%	
8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages		1%		1%	
8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders		1%		1%	

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8437	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery		1.1%		1.1%	
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 fats or oils		1.1%		1.1%	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard		1.1%		1.1%	
8440	Book-binding machinery, including book-sewing machines		1.1%		1.1%	
8441	Other machinery for making up paper pulp, paper or paper board, including cutting machines of all kinds		1.1%		1.1%	
8442	Machinery, apparatus and equipment (other than the machine-tools of headings 8456 to 8465), for preparing or making plates, printing components; plates, cylinders and other printing					

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	components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)					
844201	Textile Machinery Spare parts: perforated Nickel Screen	KG	1.5%	39	1.5%	39
844202	others		1.1%		1.1%	
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.					
844301	Facsimile machines		3%		3%	
844302	Copying machines		4.8%		1.8%	
844399	Others		1.1%		1.1%	
8444	Machines for extruding, drawing, texturing or cutting man-made textile materials		1.5%		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%		1.5%	
8446	Weaving machines (looms)		1.5%		1.5%	

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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%		1.5%	
8448	Auxiliary machinery for use with machines of headings 8444, 8445, 8446 or 8447 (for example, dobbies, jacquaards, 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, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald frames, hosiery needles)		1.5%		1.5%	
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%		1.5%	
8450	Household or laundry-type washing machines, including machines which both wash and dry		1.1%		1.1%	

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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		1.1%		1.1%	
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles		1.1%		1.1%	
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		1.1%		1.1%	
8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries		1%		1%	

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8455	Metal-rolling mills and rolls therefor		1%		1%	
8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes		1.1%		1.1%	
8457	Machining centres, unit construction machines (single station) and multi-station transfer machines for working metal		1.1%		1.1%	
8458	Lathes (including turning centres) for removing metal		1.1%		1.1%	
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		1.1%		1.1%	
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		1.1%		1.1%	

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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		1.1%		1.1%	
8462	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides not specified above		1.1%		1.1%	
8463	Other machine-tools for working metal, or cermets, without removing material		1.1%		1.1%	
8464	Machine-tools for working stone, ceramics, concrete, asbestos- cement or like mineral materials or for cold working glass		1.1%		1.1%	
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		1.1%		1.1%	

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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 dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool, for working in the hand		1.1%		1.1%	
8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor		1.1%		1.1%	
8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8515; gas-operated surface tempering machines and appliances		1.1%		1.1%	
8469	Typewriters other than printers of heading 8443; word-processing machines		1%		1%	
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%		1%	

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			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	7

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%		1%	
8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic bank note dispensers, coin sorting machines, coin counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines)		1%		1%	
8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8469 to 8472		1%		1%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	7

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		1.1%		1.1%	
8475	Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware		1.1%		1.1%	
8476	Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines		1.1%		1.1%	
8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter		1.1%		1.1%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	7

8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter		1.1%		1.1%	
8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter		1.1%		1.1%	
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%		1%	
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	of Brass/Gun metal	KG	9.9%	58.5	2.2%	13
848102	Others		1.1%		1.1%	
8482	Ball or roller bearings		1.1%		1.1%	
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)					

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
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1	2	3	4	5	6	7

848301	Cam Shaft	KG	9%	12.6	2.5%	3.5
848302	Wheel Pulley MB with ZP Lever (Lever plated with Zinc and wheel Pulley Painted)	KG	9%	12.6	2.5%	3.5
848303	Cam	KG	9%	12.6	2.5%	3.5
848304	Crank Shaft (for four wheelers)	KG	9%	12.6	2.5%	3.5
848305	Crank Shaft (for two wheelers)	KG	9%	12.6	2.5%	3.5
848306	Others		1.1%		1.1%	
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		6.9%		6.9%	
8485	Deleted					
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.		1.1%		1.1%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	7

8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter		1%		1%	
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Chapter 85

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)		1.8%		1.8%	
8502	Electric generating sets and rotary converters		1.8%		1.8%	
8503	Parts suitable for use solely or principally with the machines of heading 8501 or 8502		1.8%		1.8%	
8504	Electrical transformers, static converters (for example, rectifiers) and inductors		1.8%		1.8%	
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					

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	7

850501	Soft ferrite component		1%		1%	
850502	others		1.3%		1.3%	
8506	Primary cells and primary batteries		1.8%		1.8%	
8507	Electric accumulators, including separators therefor, whether or not rectangular (including square)	piece	1.8%		1.8%	
8508	Vacuum cleaner with self-contained electric motor		1.8%		1.8%	
8509	Electro-mechanical domestic appliances, with self-contained electric motor other than vacuum cleaners of Heading 8508		1.8%		1.8%	
8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor		1.8%		1.8%	
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		1.8%		1.8%	
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		1.8%		1.8%	

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			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
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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		1.8%		1.8%	
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		1.8%		1.8%	
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		1.8%		1.8%	

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			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	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		1.8%		1.8%	
8517	Telephone sets, including telephones for cellular net works 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		2.7%		2.7%	

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			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	7

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		1.3%		1.3%	
8519	Sound recording or reproducing apparatus		2.7%		2.7%	
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device		2.7%		2.7%	
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner		2.7%		2.7%	
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521		1.3%		1.3%	

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			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
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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					
852301	Unrecorded floppy diskettes		1%		1%	
852302	Other unrecorded media		1.8%		1.8%	
852303	Media recorded with sound or other phenomena		1.8%		1.8%	
8524	Deleted					
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		2.7%		2.7%	
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus		2.7%		2.7%	
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock		2.7%		2.7%	

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			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	7

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	Piece	4.5%	450	4.5%	450
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528					
852901	Electric tuner for colour television		1%		1%	
852902	others		1.8%		1.8%	
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)		3.6%		3.6%	
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		2.7%		2.7%	
8532	Electrical capacitors, fixed, variable or adjustable (pre-set)		1%		1%	
8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors		1.3%		1.3%	
8534	Printed circuits		1.3%		1.3%	

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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		2.7%		2.7%	
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		3.6%		3.6%	
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		3.6%		3.6%	
8538	Parts suitable for use solely or principally with the apparatus of headings 8535, 8536 or 8537					

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			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	7

853801	of copper		15%	137	1%	9
853802	of brass		15%	113	1%	8
853803	other		1.8%		1.8%	
8539	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps		1.8%		1.8%	
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)					
854001	Colour picture tubes	piece	3.6%	180	3.6%	180
854002	Black and white picture tubes	piece	3.6%	36	3.6%	36
854003	Monitor tubes	piece	1.3%		1.3%	
854004	others		1%		1%	
8541	Diodes, transistors and similar semi-conductor devices; Photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals		1%		1%	
8542	Electronic integrated circuits		1%		1%	
8543	Electrical machines and apparatus having individual functions, not specified or included elsewhere in this Chapter		1.8%		1.8%	

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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		2.7%		2.7%	
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		1.3%		1.3%	
8546	Electrical insulators of any material		1.3%		1.3%	
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		1.8%		1.8%	

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			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	7

8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter		Nil		Nil	
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Chapter 86

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		1.8%		1.8%	
8602	Other rail locomotives; locomotive tenders		1.8%		1.8%	
8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604		1%		1%	
8604	Rail or tramway maintenance or service vehicles whether or not self-propelled (for example, workshops, cranes, ballast tampers, track-liners, testing coaches and track inspection vehicles)		1%		1%	

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1	2	3	4	5	6	7

8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)		1%		1%	
8606	Railway or tramway goods vans and wagons, not self-propelled		1%		1%	
8607	Parts of railway or tramway locomotives or rolling-stock		1%		1%	
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signaling, safety or traffic control equipment for railway, tramways, roads, inland waterways, parking facilities, port installation or air-fields; parts of the foregoing		1%		1%	
8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport		1%		1%	

Chapter 87

87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof					
8701	Tractors (other than tractors of heading 8709)		1%		1%	

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			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	7

8702	Motor vehicles for the transport of ten or more persons, including the driver		1%		1%	
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars		1%		1%	
8704	Motor vehicles for the transport of goods		1%		1%	
8705	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-mixers lorries, spraying lorries, mobile workshops, mobile radiological units)		1%		1%	
8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705		1%		1%	
8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705		1.1%		1.1%	
8708	Parts and accessories of the motor vehicles of headings 8701 to 8705					
870801	Nozzles	KG	9%	8.1	1.8%	1.6
870802	Piston Pin/ Gudgeon Pin	KG	9%	8.1	1.8%	1.6
870803	Steel Anchor Pin	KG	9%	8.1	1.8%	1.6
870804	BB Axle	KG	9%	8.1	1.8%	1.6

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1	2	3	4	5	6	7

870805	Brake shoe plate	KG	9%	8.1	1.8%	1.6
870806	Chain Cover Hinges Shakle Plates made of CRCA Sheet	KG	9%	8.1	1.8%	1.6
870807	Connecting Rods	KG	9%	9	1.8%	1.8
870808	Crank for chain wheel	KG	9%	9	1.8%	1.8
870809	Front Axle beam/I-Beam, made of alloy steel	KG	9%	13.5	3.4%	5
870810	Front Axle beam/I-Beam, made of non-alloy steel	KG	9%	13.5	2.2%	3.3
8708011	Full Tension Sleeve made of Steel.	KG	9%	9	1.8%	1.8
8708012	Spokes (Galvanised)	KG	9%	8.1	1.8%	1.6
8708013	Machined trailor ball/hitch pin/linkage pin	KG	9%	13.5	1.8%	2.7
8708014	Push rod	KG	9%	9	1.8%	1.8
8708015	Radiator Cap	KG	9%	8.1	1.8%	1.6
8708016	Sleeve Shaft and Ball Joint	KG	9%	8.1	1.8%	1.6
8708017	Slip Stub Shaft	KG	9%	9	1.8%	1.8
8708018	Spindles	KG	9%	9	1.8%	1.8
8708019	Sprocket	KG	9%	13.5	1.8%	2.7
8708020	V-Belt Cover BcP	KG	9%	13.5	1.8%	2.7
8708021	Valve Tappets	KG	9%	9	1.8%	1.8
8708022	Automotive Radiator Core of Copper/Brass construction	KG	9%	40.5	1.8%	8.1
8708023	Automotive Radiator assembly with radiator core of Copper/Brass construction	KG	9%	40.5	1.8%	8.1
8708024	Automotive Radiator assembly with radiator core of Steel/Brass construction	KG	9%	27	1.8%	5.4
8708025	Roller for auto break shoe	KG	9%	9	1.8%	1.8
8708026	Spline Hub for Clutch Plates	KG	9%	13.5	1.8%	2.7
8708027	Front/rear axle shaft	KG	9%	9	1.8%	1.8

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8708028	Auto Parts Double Brake Chamber Type 24 L/S	KG	9%	9	1.8%	1.8
8708029	Auto Parts Brake Chamber Type 16 L/S	KG	9%	9	1.8%	1.8
8708030	Auto Parts Brake Chamber Type 20 L/S	KG	9%	9	1.8%	1.8
8708031	Auto Parts Brake Chamber Type 24 L/S	KG	9%	9	1.8%	1.8
8708032	Auto Parts Brake Chamber Type 30 L/S	KG	9%	9	1.8%	1.8
8708033	Auto Parts Brake Chamber Type 30 S/S	KG	9%	9	1.8%	1.8
8708034	Steering Knuckle	KG	9%	18	1.8%	3.6
8708035	Tractor Parts- Top Link Assembly and Parts thereof	KG	9.4%	9	1.8%	1.7
8708036	Tractor Parts-Stabilizer Assembly/Chain Assembly and Parts thereof	KG	10%	9	1.8%	1.6
8708037	Tractor Parts- Lift Arm/Lower Link and Parts thereof	KG	7.2%	9	1.8%	2.2
8708038	Tractor Parts- Draw Bar	KG	10.6%	9	1.8%	1.5
8708039	Tractor Parts- Ratchet Jack Assembly and Parts thereof	KG	7.2%	9	1.8%	2.2
8708040	Tractor Parts- Leveling Assembly and Parts thereof	KG	7.2%	10	1.8%	2.2
8708041	Tractor Parts- Ball for Tractor Parts	KG	8.5%	13.5	1.8%	2.8
8708042	Tractor Parts- Reducing Bush	KG	8.2%	9	1.8%	2
8708043	Deleted				1.8%	
8708044	Tractor Parts-Stub Axle/Front Axle Spindle	KG	6.6%	9	1.8%	2.4
8708045	Tractor Parts- Tie Rod End and Parts thereof	KG	8.2%	9	1.8%	2.5
8708046	Deleted					
8708047	Deleted					
8708048	Others		1%		1%	

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8709	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		1%		1%	
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles		Nil		Nil	
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars;					
871101	Automotive Steel Wheel Rims 12"-13" (Excluding Wire Wheels)	1 No.	9%	7.2	1.1%	0.9
871102	Automotive Steel Wheel Rims 14"-16" (Excluding Wire Wheels)	1 No.	9%	7.2	1.1%	0.9
871103	Others		1.1%		1.1%	
8712	Bicycles and other cycles (including delivery tricycles), not motorised					
871201	Complete bicycle	1 No.	12%	203	1%	16.9
871202	Others		1%		1%	

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			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	7

8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled		1%		1%	
8714	Parts and accessories of vehicles of headings 8711 to 8713					
871401	BB axle	100 Pcs	13%	176	1%	13.5
871402	BB Cup set of 3	1 Set	12.5%	1.5	1%	0.1
871403	Deleted					
871404	Brake set	1 Set	13%	4.8	1%	0.4
871405	Chain	100 Pcs	12.5%	358	1%	28.7
871406	Chain Adjuster	1 pair	12.5%	0.3	1%	0.02
871407	Single speed Chainwheel & Crank (Crank made of steel)	1 Set	13.5%	9.5	1%	0.7
871408	Cotter pin-Set of 2	1 Set	12.5%	0.4	1%	0.03
871409	Frame made of steel without B.B. cup & axle	1 pc	9%	27	1%	3
8714010	Fork	100 Pcs	13.5%	855	1%	63.3
871411	Fork Fitting	1 set	12%	2.3	1%	0.2
871412	Free wheel single speed	100 Pcs	12%	171	1%	14.2
871413	Handle bar made of steel	1 set	12.5%	13	1%	1.1
871414	Handle stem made of steel	100 Pcs	13.5%	189	1%	14
871415	Hub (front or rear) made of steel	100 Pcs	12%	514	1%	42.9
871416	Lamp bracket	100 Pcs	13.5%	415	1%	30.7
871417	Mudguard (pair)	1 pair	13%	10	1%	0.8
871418	Pedal (pair)	1 pair	13.5%	6	1%	0.5

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	7

871419	Rim (pair) made of steel	1 pair	13%	23	1%	1.8
871420	Saddle	100 Pcs	13.5%	1170	1%	86.7
871421	Seat Pillar	100 Pcs	13.5%	87	1%	6.5
871422	Spokes set of 144 pieces	1 set	13.5%	9	1%	0.6
871423	Others		11.7%		1%	
8715	Baby carriages and parts thereof		9%		1%	
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof					
871601	Truck & Trailer Wheels	1 No. (Weight 46 Kgs +/-1%)	9%	360	1%	40
871602	Earth Moving Wheel Components, namely, Bead Seat Ring, Gutter Band Fixed Flange & Lock Ring	KG	9%	6.7	1%	0.8
871603	Others		1.1%		1.1%	

Chapter 88

88	Aircraft , spacecraft, and parts thereof					
8801	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft		1%		1%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	7

8802	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles		1%		1%	
8803	Parts of goods of heading 8801 or 8802		1%		1%	
8804	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto		1%		1%	
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles		1%		1%	

Chapter 89

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		1%		1%	
8902	Fishing vessels; factory ships and other vessels for processing or preserving fishery products		1%		1%	
8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes		1%		1%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	7

8904	Tugs and pusher craft		1%		1%	
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		1%		1%	
8906	Other vessels, including warships and lifeboats other than rowing boats					
890601	Warships		Nil		Nil	
890602	Others		1%		1%	
8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons)		1%		1%	
8908	Vessels and other floating structures for breaking up		Nil		Nil	

Chapter 90

90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof					
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Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	7

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		1.2%		1.2%	
900102	Sheets & plates of polarising material		1.8%		1.8%	
900103	Optical Fibre Cables		5.5%		5.5%	
900104	Others		5.4%		1%	
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		7.4%		3.1%	
9003	Frames and mountings for spectacles, goggles or the like, and parts thereof		7.4%		3.1%	
9004	Spectacles, goggles and the like, corrective, protective or other		7.4%		3.1%	
9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy		7.4%		3.1%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	7

9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flash bulbs other than discharge lamps of heading 8539		5.6%		1.8%	
9007	Cinematographic cameras and projectors whether or not incorporating sound recording or reproducing apparatus		5.6%		1.8%	
9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers		5.6%		1.8%	
9009	Omitted		5.6%		1.8%	
9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this chapter; negatoscopes; projection screens		5.6%		1.8%	
9011	Compound optical microscopes, including those for photomicro-graphy, cine-photomicrography or microprojection		5.6%		1.8%	
9012	Microscopes other than optical microscopes; diffraction apparatus		5.6%		1.8%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	7

9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter		5.6%		1.8%	
9014	Direction finding compasses; other navigational instruments and appliances		5.6%		1.8%	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders		5.6%		1.8%	
9016	Balances of a sensitivity of 5cg or better, with or without weights		5.6%		1.8%	
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		5.6%		1.8%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	7

9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scientigraphic apparatus, other electromedical apparatus and sight-testing instruments					
901801	Ultrasound Scanner, Patient Monitoring Equipments and Surgical Diathermy Equipments		5.6%		3.1%	
901802	Others		5.6%		1.8%	
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus		5.6%		1.8%	
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters		5.6%		1.8%	
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		5.6%		1.8%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	7

9022	Apparatus based on the use of X-rays or of alpha, beta or gamma 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		5.6%		1.8%	
9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses		5.6%		1.8%	
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)		5.6%		1.8%	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments		5.6%		1.8%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	7

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)					
902601	Water meters (of brass)	KG	9.9%	28.8	2.2%	6.4
902602	Others		5.6%		1.8%	
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		5.6%		1.8%	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor		5.6%		1.8%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	7

9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes		5.6%		1.8%	
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		5.6%		1.8%	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors		5.6%		1.5%	
9032	Automatic regulating or controlling instruments and apparatus		5.6%		1.5%	
9033	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of chapter 90		5.6%		1.5%	
Chapter 91						
Clocks and watches and parts thereof						

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	7

9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal		Nil		Nil	
9102	Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101		5.6%		1.5%	
9103	Clocks with watch movements, excluding clocks of heading 9104		5.6%		1.5%	
9104	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels		5.6%		1.5%	
9105	Other clocks		5.6%		1.5%	
9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders)		5.6%		1.5%	
9107	Time switches with clock or watch movement or with synchronous motor		4.5%		1.5%	
9108	Watch movements, complete and assembled		4.5%		1.5%	
9109	Clock movements, complete and assembled		4.5%		1.5%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	7

9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements		4.5%		1.5%	
9111	Watch cases and parts thereof					
911101	Cases of precious metal or of metal clad with precious metals		Nil		Nil	
911102	Others		2.1%		1%	
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof					
911201	Cases of precious metal or of metal clad with precious metals		Nil		Nil	
911202	Others		2.1%		1%	
9113	Watch straps, watch bands and watch bracelets, and parts thereof					
911301	of precious metal or of metal clad with precious metals		Nil		Nil	
911302	Others		2.1%		1%	
9114	Other clock or watch parts		2.1%		1%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	7

Chapter 92						
92	Musical instruments; parts and accessories of such articles					
9201	Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments		4.5%		1.5%	
9202	Other string musical instruments (for example, guitars, violins, harps)		4.5%		1.5%	
9203	Ommited					
9204	Ommited					
9205	Other wind musical instruments (for example, clarinets, trumpets, bagpipes)		4.5%		1.5%	
9206	Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas)		4.5%		1.5%	
9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)		4.5%		1.5%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	7

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		4.5%		1.5%	
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		4.5%		1.5%	
Chapter 93						
93	Arms and ammunition; parts and accessories thereof					
9301	Military weapons, other than revolvers, pistols and the arms of heading 9307		Nil		Nil	
9302	Revolvers and pistols, other than those of heading 9303 or 9304		Nil		Nil	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	7

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		Nil	
9304	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307		Nil		Nil	
9305	Parts and accessories of articles of headings 9301 to 9304		Nil		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		Nil		Nil	
9307	Swords, cut lasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor		Nil		Nil	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	7

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		5.6%		1.5%	
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 rotating as well as both reclining and elevating movements; parts of the foregoing articles		5.6%		1.5%	
9403	Other furniture and parts thereof					
940301	Folding Bed made of Mild Steel		5.6%		1.5%	
940302	Other furniture articles made of steel or plastics		5.6%		1.5%	
940303	Other furniture articles made out of other materials including wood, bamboo or cane		4.5%		1.5%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	7

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		5.6%		1.5%	
9405	Lamps 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	Hurricane Lantern made of Tin plate	Kg	9%	6.7	1%	0.8
940502	Lamps made of brass	Kg	15%	113	1%	7.5
940503	Lamps made of copper	Kg	15%	150	1%	110
940504	Lamps made of iron	Kg	12.5%	20	1%	1.6
940505	Lamps made of aluminium	Kg	9.1%	37	1%	4
940599	Others		4.9%		1.5%	
9406	Prefabricated buildings		2.1%		1%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	7

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	piece	7%	15	6.5%	14
950302	Plastic rounder bat	piece	7%	15	6.5%	14
950303	Cricket sets made of plastic consisting of two bats, two balls, two bases and six stumps in a nylon carrying bag	piece	7%	80	6.5%	74.3
950399	Other	Kg	5.4%	31.5	5.4%	31.5
9504	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment					
9504 01	Carom Board, with or without coins and strikers	piece	8.5%	80	7.2%	68
9504 02	Playing cards	Kg.	2.2%	7.2	1%	3.2
950403	Others		1%		1%	
9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes		2.7%		1%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	7

9506	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or out-door games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools					
950601	Articles and equipment for table-tennis namely table tennis rackets	piece	11.7%	11.7	11.7%	11.7
950602	Articles and equipment for table-tennis namely table tennis tables	piece	11%	600	11%	600
950603	Articles and equipment for table-tennis namely table tennis net sets	piece	7%	18	7%	18
950604	Tennis, badminton or similar rackets, whether or not strung;	piece	5.8%	18	5.8%	18
950605	Lawn-tennis balls	piece	20%	6	20%	6
950606	Inflatable balls made of leather	piece	6.3%	9	6.3%	9
950607	Inflatable synthetic balls made of PVC/rubber	piece	15%	25	15%	25
950608	Inflatable balls made of Polyurethane	piece	15%	70	15%	70
950609	Rubber bladders	piece	11%	4	11%	4
950610	Basket ball unit Junior shot/EASI shot	Unit	6%	120	6%	120
950611	Basket ball unit smart shot/little shot	Unit	7%	80	7%	80
950612	Unit basket ball ring	Unit	7%	25	7%	25

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	7

950613	Basket ball ring with one spring/two springs/three springs	Unit	7%	80	7%	80
950614	Easy play/easy store netball unit	Unit	4%	75	4%	75
950615	Unit netball goal ring	Unit	4%	20	4%	20
950616	Unit netball ring detachable and fixing	Unit	4%	14	4%	14
950617	Netball goal post with ring	Unit	6%	70	6%	70
950618	Tchouk ball frame	piece	7%	125	7%	125
950619	Ball cage of steel	Unit	7%	200	7%	200
950620	Cricket balls, hockey balls and other balls	piece	7%	10	7%	10
950621	Cricket, Hockey, Boxing, Football and other Sports Gloves.	Pair.	9%	50	9%	50
950622	Cricket bats	piece	11%	400	11%	400
950623	Deleted					
950624	Deleted					
950625	Deleted					
950626	Hockey sticks	piece	7.2%	14.4	7.2%	14.4
950627	Leg Guards	pair.	11%	60	11%	60
950628	Abdominal/elbow guard	piece	11%	3	11%	3
950629	Shoulder/Shin Guard	piece	11%	12	11%	12
950630	Other sports protective equipment not elsewhere specified	piece	11.7%	29.7	11.7%	29.7
9506 99 60	Sports net	KG	12%	60	2.6%	13
95069961	General physical and exercise equipment including track and field equipment		6.3%		6.3%	
95069962	Croquet set	Unit	9%		9%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	7

95069999	Others		3.6%		3.6%	
9507	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 9208 or 9705) and similar hunting or shooting requisites		2.7%		1%	
9508	Roundabouts, swings, shooting galleries and other fairground amusements; traveling circuses, traveling menageries and traveling theatres		2.7%		1%	

Chapter 96

Miscellaneous manufactured articles

9601	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)		Nil		Nil	
9602	Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin		1%		1%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	7

9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)		1%		1%	
9604	Hand sieves and hand riddles		1%		1%	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning		1%		1%	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks		1%		1%	
9607	Slide fasteners and parts thereof					
960701	Zipper made of brass	KG	4.5%	25.5	4.5%	25.5
960702	Others	KG	3%	4.9	3%	4.9
9608	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens; stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen holders, pencil holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609					

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	7

9608 10	Ball point pen, all sorts (including rolling ball pen	100 pcs	7.1%	188	0.5%	13.2
9608 20	Felt tipped and other porous-tipped pens and markers	100 pcs	11.1%	230	3%	62
	Fountain pens, Stylograph pens and others.					
9608 31	Indian ink drawing pens :	100 pcs	5.4%	49.5	1.5%	13.7
9608 31 10	Stylograph pens	100 pcs	5.4%	49.5	1.5%	13.7
9608 31 90	Other	100 pcs	5.4%	49.5	1.5%	13.7
9608 39	Other :					
9608 39 10	High value writing instruments including fountain pens and ball point pens (Rs.500 and above FOB per unit)		2.7%		1%	
9608 39 20	With body or cap of precious metal or rolled precious metal		Nil		Nil	
	Other fountain pen:					
9608 39 31	With body or cap of precious metal or rolled precious metal		Nil		Nil	
9608 39 39	Other		1%		1%	
	Other:					
9608 39 91	With body or cap of precious metal or rolled precious metal		Nil		Nil	
9608 39 99	Other		1%		1%	
9608 40 00	Propelling or sliding pencils	100 pcs	3.6%	72	1.8%	36

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	7

9608 50 00	Sets of articles from two or more of the foregoing sub-headings	100 pcs	3.6%	49.5	1.8%	24.7
9608 60	Refills for ball point pens, comprising the ball point and ink-reservoir:	100 pcs	3.6%	49.5	1.8%	24.7
9608 60 10	With liquid ink (for rolling ball-pen)	100 pcs	3.6%	49.5	1.8%	24.7
9608 60 90	Other		1%		1%	
9608 91	Pen nibs and nib points :	100 pcs	3.6%	22.5	1.8%	11.2
9608 91 10	Nib points for pen		1%		1%	
9608 91 20	Nibs of wool felt or plastics for use in the manufacture of porous tip pen or markers	100 pcs	4.5%	25.2	1.8%	10
9608 91 40	Other pen nibs	100 pcs	4.5%	25.2	1.8%	10
	Other:					
9608 91 91	Of metal	100 pcs	4.5%	25.2	1.8%	10
9608 91 99	Other		1%		1%	
9608 99	Other:		1%		1%	
9608 99 10	Pen holders, pencil holders and similar holders		1%		1%	
9608 99 99	Other		1%		1%	
9609	Pencils (other than pencils of heading 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks		1%		1%	
9610	Slates and boards, with writing or drawing surfaces, whether or not framed		1%		1%	

Tariff Item	Description of goods	Unit	A		B	
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1	2	3	4	5	6	7

9611	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks		1%		1%	
9612	Typewriter or similar ribbons, inked or other wise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes		1%		1%	
9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks		1%		1%	
9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof		1%		1%	
9615	Combs, hair-slides and the like, hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof					
961501	Combs, made of plastics	KG	10.8%	18	2.7%	4.5
961502	Combs, made of metal	KG	10.8%	22.5	2.7%	5.6
961503	Others		1%		1%	

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9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations		2.2%		1.5%	
9617	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners		2.2%		1.5%	
9618	Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing		1%		1%	

Chapter 97

Works of art, collector's' pieces and antiques

9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques		Nil		Nil	
9702	Original engravings, prints and lithographs		Nil		Nil	
9703	Original sculptures and statuary, in any material		Nil		Nil	
9704	Postage or revenue stamps, stamp-post marks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907		Nil		Nil	

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9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest		Nil		Nil	
9706	Antiques of an age exceeding one hundred years		Nil		Nil	

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(Najib Shah)
Joint Secretary to the Government of India