

## **A. GOODS**

### **1. FOOD SECTOR**

*(5% To Nil)*

<b>S. No.</b>	<b>Chapter / Heading / Sub-heading / Tariff item</b>	<b>Description of Goods</b>
1.	0401	Ultra-High Temperature (UHT) milk
2.	0406	Chena or paneer, pre-packaged and labelled
3.	1905	Pizza bread
4.	1905 or 2106	Khakhra, plain chapathi or roti

*(18% to Nil)*

<b>S. No.</b>	<b>Chapter / Heading / Sub-heading / Tariff item</b>	<b>Description of Goods</b>
1.	2106	Paratha, parotta and other Indian breads by any name called

*(12% to 5%)*

<b>S. No.</b>	<b>Chapter / Heading / Sub-heading / Tariff item</b>	<b>Description of Goods</b>
1.	0402 91 10, 0402 99 20	Condensed milk
2.	0405	Butter and other fats (i.e. ghee, butter oil, etc.) and oils derived from milk; dairy spreads
3.	0406	Cheese
4.	0801	Brazil nuts, dried, whether or not Shelled or Peeled
5.	0802	Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts ( <i>Corylus</i> spp.), Chestnuts ( <i>Castanea</i> spp.), Pistachos, Macadamia nuts, Kola nuts ( <i>Cola</i> spp.), Pine nuts [other than dried areca nuts]
6.	0804	Dates (soft or hard), figs, pineapples, avocados, guavas, mangoes (other than mangoes sliced, dried) and mangosteens, dried
7.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> ), dried

<b>S. No.</b>	<b>Chapter / Heading / Sub-heading / Tariff item</b>	<b>Description of Goods</b>
8.	0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of Chapter 8 [other than dried tamarind and dried chestnut (singhada) whether or not shelled or peeled]
9.	1108	Starches; inulin
10.	1501	Pig fats (including lard) and poultry fat, other than that of heading 0209 or 1503
11.	1502	Fats of bovine animals, sheep or goats, other than those of heading 1503
12.	1503	Lard stearin, lard oil, oleo stearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared
13.	1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified
14.	1505	Wool grease and fatty substances derived therefrom (including lanolin)
15.	1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified
16.	1516	Animal or microbial fats and animal or microbial oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared
17.	1517	Edible mixtures or preparations of animal fats or microbial fats or animal oils or microbial oils or of fractions of different animal fats or microbial fats or animal oils or microbial oils of this Chapter, other than edible fats or oils or their fractions of heading 1516
18.	1518	Animal or microbial fats and animal or microbial oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included
19.	1601	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products
20.	1602	Other prepared or preserved meat, meat offal, blood or insects
21.	1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates
22.	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs
23.	1605	Crustaceans, molluscs and other aquatic invertebrates prepared or preserved
24.	1701 91, 1701 99	All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes (other than those which attract 5% or nil GST)
25.	1704	Sugar boiled confectionery

<b>S. No.</b>	<b>Chapter / Heading / Sub-heading / Tariff item</b>	<b>Description of Goods</b>
26.	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared
27.	1905 90 30	Extruded or expanded products, savoury or salted (other than un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion)
28.	2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid
29.	2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid
30.	2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid
31.	2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006
32.	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006
33.	2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)
34.	2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter
35.	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included; such as Ground-nuts, Cashew nut, roasted, salted or roasted and salted, Other roasted nuts and seeds, squash of Mango, Lemon, Orange, Pineapple or other fruits
36.	2009	Fruit or nut juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter
37.	2009 89 90	Tender coconut water, pre-packaged and labelled
38.	2101 30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof
39.	2102	Yeasts (active and inactive); other single cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders
40.	2103	All goods, including Sauces and preparations therefor, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard, Curry paste, mayonnaise and salad dressings
41.	2106	Texturised vegetable proteins (soya bari), Bari made of pulses including mungodi and batters

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
42.	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations ready for consumption form (other than roasted gram), pre-packaged and labelled
43.	2106 90 91	Diabetic foods
44.	2201	Drinking water packed in 20 litre bottles
45.	2202 99 10	Soya milk drinks
46.	2202 99 20	Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]
47.	2202 99 30	Beverages containing milk

(18% to 5%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	1107	Malt, whether or not roasted
2.	1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products [other than tamarind kernel powder]
3.	1517 10	All goods i.e. Margarine, Linoxyn
4.	1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes
5.	1521	Vegetable waxes (other than triglycerides), Beeswax, other insect waxes and spermaceti, whether or not refined or coloured
6.	1522	Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes
7.	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel [other than palmyra sugar and Palmyra jaggery]
8.	1704	Sugar confectionery [other than mishri, batasha, bura, sakar, khadi sakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, til chikki, til patti, til revdi, sugar makhana, groundnut sweets, gajak and sugar boiled confectionery]
9.	1804	Cocoa butter, fat and oil
10.	1805	Cocoa powder, not containing added sugar or sweetening matter
11.	1806	Chocolates and other food preparations containing cocoa
12.	1901 [other than 1901 20 00]	Malt extract, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted

		basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included [other than mixes and doughs for the preparation of bakers' wares of heading 1905; food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled]
13.	1904 [other than 1904 10 20]	All goods i.e. Corn flakes, bulgar wheat, prepared foods obtained from cereal flakes [other than Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki, Fortified Rice Kernel (FRK)]
14.	1905	Pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products [other than pizza bread, khakhra, plain chapatti or roti, bread, toasted bread and similar toasted products, un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion, extruded or expanded products, savoury or slated]
15.	2101 11, 2101 12 00	Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee
16.	2101 20	All goods i.e Extracts, essences and concentrates of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate
17.	2104	Soups and broths and preparations therefor; homogenised composite food preparations
18.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa
19.	2106	Food preparations not elsewhere specified or included [other than roasted gram, sweetmeats, batters including idli/dosa batter, namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, khakhra, chutney powder, diabetic foods]
20.	2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured
21.	2202 99	Plant-based milk drinks, ready for direct consumption as beverages
22.	3503	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501
23.	3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches

*(18% to 40%)*

<b>S. No.</b>	<b>Chapter / Heading / Sub-heading / Tariff item</b>	<b>Description of Goods</b>
1.	2202 91 00, 2202 99	Other non-alcoholic beverages

*(28% to 40%)*

<b>S. No.</b>	<b>Chapter / Heading / Sub-heading / Tariff item</b>	<b>Description of Goods</b>
1.	2106 90 20	Pan masala
2.	2202 10	All goods [including aerated waters], containing added sugar or other sweetening matter or flavoured
3.	2202 99 90	Caffeinated Beverages
4.	2202	Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice

## 2. TOBACCO

*(18% to 5%)*

<b>S. No.</b>	<b>Chapter / Heading / Sub-heading / Tariff item</b>	<b>Description of Goods</b>
1.	1404 90 10	Bidi wrapper leaves (tendu)
2.	1404 90 50	Indian katha

*(28% to 40%)*

<b>S. No.</b>	<b>Chapter / Heading / Sub-heading / Tariff item</b>	<b>Description of Goods</b>
1.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]
2.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
3.	2403	Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences [including biris]

4.	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion
5.	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion

### 3. AGRICULTURE SECTOR

*(12% to 5%)*

S.No	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	8408	Fixed Speed Diesel Engines of power not exceeding 15HP
2.	8414 20 20	Other hand pumps
3.	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers
4.	8424	Sprinklers; drip irrigation system including laterals; mechanical sprayers
5.	8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers; Parts [8432 90]
6.	8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; parts thereof
7.	8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders; parts thereof
8.	8479	Composting Machines
9.	8701	Tractors (except road tractors for semi-trailers of engine capacity more than 1800 cc)
10.	8716 20 00	Self-loading or self-unloading trailers for agricultural purposes
11.	8716 80	Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles

### 4. FERTILIZER SECTOR

*(18% to 5%)*

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	2807	Sulphuric acid
2.	2808	Nitric acid

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
3.	2814	Ammonia

(12% to 5%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	29 or 380893	Gibberellic acid
2.	3808	The following Bio-pesticides, namely - 1 Bacillus thuringiensis var. israelensis 2 Bacillus thuringiensis var. kurstaki 3 Bacillus thuringiensis var. galleriae 4 Bacillus sphaericus 5 Trichoderma viride 6 Trichoderma harzianum 7 Pseudomonas fluorescens 8 Beauveria bassiana 9 NPV of Helicoverpa armigera 10 NPV of Spodopteralitura 11 Neem based pesticides 12 Cymbopogon
3.	28 or 38	Micronutrients, which are covered under serial number 1(g) of Schedule 1, Part (A) of the Fertilizer Control Order, 1985 and are manufactured by the manufacturers which are registered under the Fertilizer Control Order, 1985

(18% to 5%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	4011	Rear tractor tyres and rear tractor tyre tubes
2.	4011 70 00	Tyre for tractors
3.	4013 90 49	Tube for tractor tyres
4.	8408 20 20	Agricultural Diesel Engine of cylinder capacity exceeding 250 cc for Tractor
5.	8413 81 90	Hydraulic Pumps for Tractors
6.	8708	Following parts of tractors namely: a. Rear Tractor wheel rim, b. tractor centre housing, c. tractor housing transmission, d. tractor support front axle
7.	8708 10 10	Bumpers and parts thereof for tractors



8.	8708 30 00	Brakes assembly and its parts thereof for tractors
9.	8708 40 00	Gear boxes and parts thereof for tractors
10.	8708 50 00	Transaxles and its parts thereof for tractors
11.	8708 70 00	Road wheels and parts and accessories thereof for tractors
12.	8708 91 00	(i) Radiator assembly for tractors and parts thereof (ii) Cooling system for tractor engine and parts thereof
13.	8708 92 00	Silencer assembly for tractors and parts thereof
14.	8708 93 00	Clutch assembly and its parts thereof for tractors
15.	8708 94 00	Steering wheels and its parts thereof for tractor
16.	8708 99 00	Hydraulic and its parts thereof for tractors
17.	8708 99 00	Fender, Hood, wrapper, Grill, Side Panel, Extension Plates, Fuel Tank and parts thereof for tractors

## 5. COAL

(5% to 18%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal
2.	2702	Lignite, whether or not agglomerated, excluding jet
3.	2703	Peat (including peat litter), whether or not agglomerated

## 6. RENEWABLE ENERGY

(12% to 5%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	7321 or 8516	Solar cookers
2.	8419 12	Solar water heater and system
3.	84, 85 or 94	Following renewable energy devices and parts for their manufacture:- (a) Bio-gas plant; (b) Solar power-based devices; (c) Solar power generator; (d) Wind mills, Wind Operated Electricity Generator (WOEG); (e) Waste to energy plants / devices; (f) Solar lantern / solar lamp;

		(g) Ocean waves/tidal waves energy devices/plants; (h) Photo voltaic cells, whether or not assembled in modules or made up into panels.
4	87	Fuel Cell Motor Vehicles including hydrogen vehicles based on fuel cell technology and of length not exceeding 4000mm.

## 7. TEXTILE SECTOR

( 12% to 5%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	5401	Sewing thread of manmade filaments, whether or not put up for retail sale
2.	5402, 5403, 5404, 5405, 5406	Synthetic or artificial filament yarns
3.	5508	Sewing thread of manmade staple fibres
4.	5509, 5510, 5511	Yarn of manmade staple fibres
5.	5601	Wadding of textile materials and articles thereof; such as absorbent cotton wool (except cigarette filter rods)
6.	5602	Felt, whether or not impregnate, coated, covered or laminated
7.	5603	Nonwovens, whether or not impregnated, coated, covered or laminated
8.	5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics
9.	5605	Metallised yarn, whether or not gimped, being textile yarn or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal [ other than-(i) real zari thread (gold) and silver thread combined with textile thread (ii) imitation zari thread or yan known by any name in trade parlance]
10.	5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn
11.	5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics [other than jute twine, coir cordage or ropes]

<b>S. No.</b>	<b>Chapter / Heading / Sub-heading / Tariff item</b>	<b>Description of Goods</b>
12.	5609	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included [other than products of coir]
13.	5701	Carpets and other textile floor coverings, knotted, whether or not made up
14.	5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs
15.	5703	Carpets and other textile floor coverings (including Turf), tufted, whether or not made up
16.	5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up
17.	5705	Other carpets and other textile floor coverings, whether or not made up; such as Mats and mattings including Bath Mats, where cotton predominates by weight, of Handloom, Cotton Rugs of handloom [except the items covered in 219 in Schedule I]
18.	5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703
19.	5803	Gauze, other than narrow fabrics of heading 5806
20.	5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006
21.	5805	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up
22.	5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered
23.	5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles [other than saree fall]
24.	5809	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included; such as Zari borders [other than embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, glzal]
25.	5810	Embroidery in the piece, in strips or in motifs, Embroidered badges, motifs and the like [other than Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, gizai]

<b>S. No.</b>	<b>Chapter / Heading / Sub-heading / Tariff item</b>	<b>Description of Goods</b>
26.	5811	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810
27.	5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations
28.	5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon
29.	5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902
30.	5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape
31.	5905	Textile wall coverings
32.	5906	Rubberised textile fabrics, other than those of heading 5902
33.	5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like
34.	5908	Textile wicks, woven, plaited or knitted , for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated
35.	5909	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials
36.	5910	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material
37.	5911	Textile products and articles, for technical uses, specified in Note 7 to this Chapter; such as Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams); Bolting cloth, whether or Not made up; Felt for cotton textile industries, woven; Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines, Cotton fabrics and articles used in machinery and plant, Jute fabrics and articles used in machinery or plant, Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery, Straining cloth of a kind used in oil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
		presses or the like, including that of human hair, Paper maker's felt, woven, Gaskets, washers, polishing discs and other machinery parts of textile articles
38.	6501	Textile caps
39.	6505	Hats (knitted/crocheted) or made up from lace or other textile fabrics
40.	9404	Products wholly made of quilted textile material not exceeding Rs. 2500 per piece

*Change in value. No change in rate (5%)*

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value not exceeding Rs. 2500 per piece
2.	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value not exceeding Rs. 2500 per piece
3.	63 (other than 63053200, 63053300, 6309)	Other made up textile articles, sets of sale value not exceeding Rs. 2500 per piece
4.	9404	Cotton quilts of sale value not exceeding Rs. 2500 per piece

*(18% to 5%)*

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	5402, 5404, 5406	All goods other than synthetic filament yarns at 12%
2.	5403, 5405, 5406	All goods other than artificial filament yarns at 12%
3.	5501, 5502	Synthetic or artificial filament tow
4.	5503, 5504, 5506, 5507	Synthetic or artificial staple fibres
5.	5505	Waste of manmade fibres

*(12% to 18%)*

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value exceeding Rs. 2500 per piece

2.	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value exceeding Rs. 2500 per piece
3.	63 [other than 6309]	Other made up textile articles, sets of sale value exceeding Rs. 2500 per piece [other than Worn clothing and other worn articles; rags]
4.	9404	Cotton quilts of sale value exceeding Rs. 2500 per piece
5.	9404	Products wholly made of quilted textile material exceeding Rs. 2500 per piece

## 8. HEALTH SECTOR

*(5% to Nil)*

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods		
1.	30		1	Agalsidase Beta
			2	Imiglucerase
			3	Eptacog alfa activated recombinant coagulation factor VIIa

*(12% to Nil)*

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods		
1	30		1	Onasemnogene abeparvovec
			2	Asciminib
			3	Mepolizumab
			4	Pegylated Liposomal Irinotecan
			5	Daratumumab
			6	Daratumumab subcutaneous
			7	Teclistamab
			8	Amivantamab
			9	Alectinib
			10	Risdiplam
			11	Obinutuzumab
			12	Polatuzumab vedotin
			13	Entrectinib
			14	Atezolizumab
			15	Spesolimab
			16	Velaglucerase Alpha

			17	Agalsidase Alfa
			18	Rurioctocog Alpha Pegol
			19	Idursulphatase
			20	Alglucosidase Alfa
			21	Laronidase
			22	Olipudase Alfa
			23	Tepotinib
			24	Avelumab
			25	Emicizumab
			26	Belumosudil
			27	Miglustat
			28	Velmanase Alfa
			29	Alirocumab
			30	Evolocumab
			31	Cystamine Bitartrate
			32	CI-Inhibitor injection
			33	Inclisiran

(12% to 5%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	28	Anaesthetics
2.	28	Potassium Iodate
3.	28	Steam
4.	2801 20	Iodine
5.	2804 40 10	Medical grade oxygen
6.	2847	Medicinal grade hydrogen peroxide
7.	30	All Drugs and medicines including: (i) Fluticasone Furoate + Umeclidinium + Vilanterol FF/UMEC/VI (ii) Brentuximab Vedotin (iii) Ocrelizumab (iv) Pertuzumab (v) Pertuzumab + trastuzumab (vi) Faricimab

8.	3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included
9.	3002	Animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; toxins, cultures of micro-organisms (excluding yeasts) and similar products
10.	3003	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale, including Ayurvedic, Unani, Siddha, homoeopathic or Bio-chemic systems medicaments
11.	3004	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale, including Ayurvedic, Unani, homoeopathic siddha or Bio-chemic systems medicaments, put up for retail sale
12.	3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes
13.	3006	Pharmaceutical goods specified in Note 4 to this Chapter [i.e. Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable; Waste pharmaceuticals] [other than contraceptives and Ostomy appliances]
14.	3822	All diagnostic kits and reagents
15.	4015	Surgical rubber gloves or medical examination rubber gloves
16.	90 or any other Chapter	Blood glucose monitoring system (Glucometer) and test strips
17.	90 or any other Chapter	Patent Ductus Arteriosus / Atrial Septal Defect occlusion device
18.	9004	Spectacles, corrective [including goggles for correcting vision]
19.	9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments
20.	9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy,



		oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus
21.	9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters
22.	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, 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, examinations or treatment tables, chairs and the light
23.	9804	Other Drugs and medicines intended for personal use

( 18% to 5%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	9025	Thermometers for medical, surgical, dental or veterinary usage
2.	9027	Instruments and apparatus for medical, surgical, dental or veterinary uses for physical or chemical analysis.

## 9. EDUCATION

(5% to Nil)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	4016	Erasers

(12% to Nil)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed
2.	8214	Pencil sharpeners
3.	9608, 9609	Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoals and tailor's chalk
4.	4820	Exercise book, graph book, & laboratory note book and notebooks

(12% to 5%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	7310 or 7326	Mathematical boxes, geometry boxes and colour boxes

#### 10. COMMON MAN ITEMS

(12% to 5%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	33061010	Tooth powder
2.	3406	Candles, tapers and the like
3.	3605 00 10	All goods-safety matches
4.	3926	Feeding bottles
5.	4014	Nipples of feeding bottles
6.	4202 22 20	Hand bags and shopping bags, of cotton
7.	4202 22 30	Hand bags and shopping bags, of jute
8.	4419	Tableware and Kitchenware of wood
9.	6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)
10.	6603	Parts, trimmings and accessories of articles of heading 6601 or 6602
11.	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china
12.	6912	Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china
13.	7319	Sewing needles
14.	7321	Kerosene burners, kerosene stoves and wood burning stoves of iron or steel
15.	7323	Table, kitchen or other household articles of iron & steel; Utensils
16.	7418	Table, kitchen or other household articles of copper; Utensils
17.	7419 80 30	Brass Kerosene Pressure Stove
18.	7615	Table, kitchen or other household articles of aluminium; Utensils
19.	8452	Sewing machines, other than book-sewing machine of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machines needles and parts of sewing machines
20.	8712	Bicycles and other cycles (including delivery tricycles), not motorised
21.	8714	Parts and accessories of bicycles and other cycles (including delivery tricycles), not motorised, of 8712

22.	9403	Furniture wholly made of bamboo, cane or rattan
23.	9405	Hurricane lanterns, Kerosene lamp / pressure lantern, petromax, glass chimney, and parts thereof
24.	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
25.	9619 00 30, 9619 00 40, or 9619 00 90	All goods- napkins and napkin liners for babies, clinical diapers

*(18% to 5%)*

<b>S. No.</b>	<b>Chapter / Heading / Sub-heading / Tariff item</b>	<b>Description of Goods</b>
1.	3304	Talcum powder, Face powder
2.	3305	Hair oil, shampoo
3.	3306	Dental floss, toothpaste
4.	3307	Shaving cream, shaving lotion, aftershave lotion
5.	3401	Soap (other than industrial soap) in the form of bars, cakes, moulded pieces or shapes
6.	96032100	Tooth brushes including dental-plate brushes

## 11. CONSUMER ELECTRONICS

*( 28% to 18%)*

<b>S. No.</b>	<b>Chapter / Heading / Sub-heading / Tariff item</b>	<b>Description of Goods</b>
1.	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
2.	8422	Dish washing machines, household [8422 11 00] and other [8422 19 00]
3.	8528	Television sets (including LCD and LED television); Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receiver or sound or video recording or reproducing apparatus, set top box for television and Television set (including LCD and LED television).

## 12. PAPER SECTOR

*12% to Nil*

<b>S. No.</b>	<b>Chapter / Heading / Sub-heading / Tariff item</b>	<b>Description of Goods</b>
1	4802	Uncoated paper and paperboard used for textbook, notebook

*(12% to 5%)*

<b>S. No.</b>	<b>Chapter / Heading / Sub-heading / Tariff item</b>	<b>Description of Goods</b>
1.	4701	Mechanical wood pulp
2.	4703	Chemical wood pulp, soda or sulphate, other than dissolving grades
3.	4704	Chemical wood pulp, sulphite, other than dissolving grades
4.	4705	Wood pulp obtained by a combination of mechanical and chemical pulping processes
5.	4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material
6.	4817 30	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery
7.	4819 10, 4819 20	Cartons, boxes and cases of,- (a) Corrugated paper or paper boards; or (b) Non-corrugated paper or paper board
8.	4823	Paper pulp moulded trays
9.	48	Paper splints for matches, whether or not waxed, Asphaltic roofing sheets

*(12% to 18%)*

<b>S. No.</b>	<b>Chapter / Heading / Sub-heading / Tariff item</b>	<b>Description of Goods</b>
1.	4702	Chemical wood pulp, dissolving grades
2.	4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803; hand-made paper and paperboard [other than Uncoated paper and paperboard for textbook, notebook only]
3.	4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803
4.	4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter
5.	4806 20 00	Greaseproof papers

6.	4806 40 10	Glassine papers
7.	4807	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets
8.	4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803
9.	4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets of any size

### 13. TRANSPORTATION SECTOR

*(28% to 18%)*

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	4011	New pneumatic tyres, of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; rear tractor tyres; and of a kind used on aircraft]
2.	8701	Road tractors for semi-trailers of engine capacity more than 1800 cc
3.	8702	Motor vehicles for the transport of ten or more persons, including the driver [other than buses for use in public transport, which exclusively run on Bio-fuels]
4.	8703	Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven motor vehicles of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm.
5.	8703	Diesel driven motor vehicles of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm.
6.	8702 or 8703	Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles
7.	8703	Three wheeled vehicles
8.	8703 40, 8703 60	Motor vehicles with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm
9.	8703 50, 8703 70	Motor vehicles with both compression-ignition internal combustion piston engine [diesel-or semi diesel] and

		electric motor as motors for propulsion, of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm
10.	8704	Motor vehicles for the transport of goods [other than Refrigerated motor vehicles]
11.	8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705
12.	8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705
13.	8708	Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]
14.	8711	Motorcycles of engine capacity not exceeding 350 cc (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars;
15.	8714	Parts and accessories of vehicles of heading 8711
16.	8903	Rowing boats and canoes
17.	9401 20 00	Seats of a kind used for motor vehicles

*(28% to 40%)*

<b>S. No.</b>	<b>Chapter / Heading / Sub-heading / Tariff item</b>	<b>Description of Goods</b>
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, other than those mentioned at Sr. Nos. 4,5,8 and 9 of above table [wherein 28% to 18% is mentioned ]
2.	870340, 870360	Motor vehicles with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, of engine capacity exceeding 1200cc and of length exceeding 4000 mm
3.	870350, 870370	Motor vehicles with both compression-ignition internal combustion piston engine [diesel-or semi diesel] and electric motor as motors for propulsion, of engine capacity exceeding 1500cc and of length exceeding 4000 mm
4.	8711	Motor cycles of engine capacity exceeding 350 cc
5.	8802 or 8806	Aircraft (for example, helicopters, aeroplanes), for personal use.
6.	8903	Yacht and other vessels for pleasure or sports

#### 14. SPORTS GOODS AND TOYS

*(12% to 5%)*

<b>S. No.</b>	<b>Chapter / Heading / Sub-heading / Tariff item</b>	<b>Description of Goods</b>
1.	4203	Gloves specially designed for use in sports
2.	9503	Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [other than electronic toys]
3.	9504	Playing cards, chess board, carom board and other board games, like ludo, etc. [other than Video game consoles and Machines]
4.	9506	Sports goods other than articles and equipment for general physical exercise
5.	9507	Fishing rods, 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

#### 15. DUTIABLE ARTICLES FOR PERSONAL USE (FOR IMPORTS)

*(28% to 18%)*

<b>S. No.</b>	<b>Chapter / Heading / Sub-heading / Tariff item</b>	<b>Description of Goods</b>
1.	9804	All dutiable articles intended for personal use

#### 16. LEATHER SECTOR

*(12% to 5%)*

<b>S. No.</b>	<b>Chapter / Heading / Sub-heading / Tariff item</b>	<b>Description of Goods</b>
1.	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114
2.	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114
3.	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114

4.	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather
5.	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour
6.	6701	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes)

## 17. WOOD SECTOR

*(12% to 5%)*

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	44 or any Chapter	The following goods, namely: — a. Cement Bonded Particle Board; b. Jute Particle Board; c. Rice Husk Board; d. Glass-fibre Reinforced Gypsum Board (GRG) e. Sisal-fibre Boards; f. Bagasse Board; and g. Cotton Stalk Particle Board h. Particle/fibre board manufactured from agricultural crop residues
2.	4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like
3.	4405	Wood wool; wood flour
4.	4406	Railway or tramway sleepers (cross-ties) of wood
5.	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm [for match splints]
6.	4409	Bamboo flooring
7.	4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood
8.	4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves
9.	4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood
10.	4418	Bamboo wood building joinery



11.	4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94
12.	4421	Other articles of wood; such as clothes hangers, Spools, cops, bobbins, sewing thread reels and the like of turned wood for various textile machinery, Match splints, Pencil slats, Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures, Parts of domestic decorative articles used as tableware and kitchenware [other than Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware]
13.	4502 00 00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)
14.	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom
15.	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork

#### 18. DEFENCE

*(12% to 5%)*

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	8525 60	Two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc
2.	8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles

#### 19. FOOTWEAR SECTOR

*(12% to 5%)*

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	64	Footwear of sale value not exceeding Rs.2500 per pair

*(Maintain at 18%)*

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	64	Footwear of sale value exceeding Rs.2500 per pair

## 20. MISCELLANEOUS ITEMS

(12% to 5%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	01012100, 010129	Live horses
2.	2515 12 10	Marble and travertine blocks
3.	2516	Granite blocks
4.	29061110	Natural menthol
5.	29061110, 30, 3301	Following goods from natural menthol namely: <ul style="list-style-type: none"> <li>a. Menthol and menthol crystals</li> <li>b. Peppermint (Mentha oil)</li> <li>c. Fractionated/ de-terpinated mentha oil (DTMO)</li> <li>d. De-mentholised oil(DMO)</li> <li>e. Spearmint oil</li> <li>f. Mentha piperita oil</li> </ul>
6.	3701	Photographic plates and film for x-ray for medical use
7.	3705	Photographic plates and films, exposed and developed, other than cinematographic film
8.	3706	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, other than feature films
9.	3818	Silicon wafers
10.	3926	Plastic beads
11.	4007	Latex Rubber Thread
12.	4016	Rubber bands
13.	6602	whips, riding-crops and the like
14.	6909	Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic
15.	7015 10	Glasses for corrective spectacles and flint buttons
16.	7020	Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns
17.	7310, 7323, 7612, or 7615	Milk cans made of Iron, Steel, or Aluminium
18.	7317	Animal shoe nails
19.	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; metal bidriware
20.	8420	Hand operated rubber roller
21.	9001	Contact lenses; Spectacle lenses

22.	9003	Frames and mountings for spectacles, goggles or the like, and parts thereof
23.	9404	Coir products [except coir mattresses]
24.	9607	Slide fasteners and parts thereof

(12% to 18%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	29061190	Other than natural menthol
2.	29061190, 30, 3301	Following goods made from other than natural menthol, namely: <ul style="list-style-type: none"> <li>a. Menthol and menthol crystals</li> <li>b. Peppermint (Mentha oil)</li> <li>c. Fractionated/ de-terpinated mentha oil (DTMO)</li> <li>d. De-mentholised oil(DMO)</li> <li>e. Spearmint oil</li> <li>f. Mentha piperita oil</li> </ul>
3.	33074100	Odoriferous preparations which operate by burning (other than agarbattis, lobhan, dhoop batti, dhoop, sambhrani)
4.	3826	Biodiesel (other than biodiesel supplied to Oil Marketing Companies for blending with High Speed Diesel)
5.	Any Chapter	Goods specified in the List required in connection with : <ul style="list-style-type: none"> <li>(1) Petroleum operations undertaken under petroleum exploration licenses or mining leases, granted by the Government of India or any State Government to the Oil and Natural Gas Corporation or Oil India Limited on nomination basis, or</li> <li>(2) Petroleum operations undertaken under specified contracts, or</li> <li>(3) Petroleum operations undertaken under specified contracts under the New Exploration Licensing Policy, or</li> <li>(4) Petroleum operations undertaken under specified contracts under the Marginal Field Policy (MFP), or</li> <li>(5) Coal bed methane operations undertaken under specified contracts under the Coal Bed Methane Policy.</li> </ul>

(28% to 40%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	9302	Revolvers and pistols, other than those of heading 9303 or 9304
2.	9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof

## 21. CONSTRUCTION SECTOR

*(12% to 5%)*

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	68	Sand lime bricks or Stone inlay work

*(From 28% to 18%)*

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	2523	Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers

## 22. HANDICRAFTS SECTOR

*(12% to 5%)*

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	44, 68, 83	Idols of wood, stone [including marble] and metals [other than those made of precious metals]
2.	6802	Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone
3.	6913	Statues and other ornamental articles
4.	9601	Worked ivory, bone, tortoise shell, horn, antlers, mother of pearl, and other animal carving material and articles of these materials, articles of coral (including articles obtained by moulding)
5.	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, mosaics and similar decorative plaques
6.	9702	Original engravings, prints and lithographs
7.	9703	Original sculptures and statuary, in any material
8.	9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological,

		paleontological, ethnographic or numismatic interest [other than numismatic coins]
9.	9706	Antiques of an age exceeding one hundred years
10.	3406	Handcrafted candles
11.	4202 22,4202 29, 4202 31 10, 4202 31 90, 4202 32,4202 39	Handbags including pouches and purses; jewellery box
12.	4416, 4421 99 90	Carved wood products, art ware/decorative articles of wood (including inlay work, casks, barrel, vats)
13.	4414	Wooden frames for painting, photographs, mirrors etc
14.	4420	Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work [including lathe and lacquer work, ambadi sisal craft]
15.	4503 90 90 4504 90	Art ware of cork [including articles of sholapith]
16.	6117, 6214	Handmade/hand embroidered shawls of sale value exceeding Rs. 2500 per piece
17.	6802	Carved stone products (e.g., statues, statuettes, figures of animals, writing sets, ashtray, candle stand)
18.	68159990	Stone art ware, stone inlay work
19.	691200 10, 6912 00 20	Tableware and kitchenware of clay and terracotta, other clay articles
20.	6913 90 00	Statuettes & other ornamental ceramic articles (incl blue potteries)
21.	7009 92 00	Ornamental framed mirrors
22.	7018 90 10	Glass statues [other than those of crystal]
23.	7020 00 90	Glass art ware [ incl. pots, jars, votive, cask, cake cover, tulip bottle, vase ]
24.	7326 90 99	Art ware of iron
25.	7419 80	Art ware of brass, copper/ copper alloys, electro plated with nickel/silver
26.	7616 99 90	Aluminium art ware
27.	8306	Bells, gongs and 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; (including Bidriware, Panchloga artware, idol, Swamimalai bronze icons, dhokra jaali)
28.	940510	Handcrafted lamps (including panchloga lamp)
29.	940150, 9403 80	Furniture of bamboo, rattan and cane
30.	9503	Dolls or other toys made of wood or metal or textile material [incl wooden toys of sawantwadi, Channapatna toys, Thanjavur doll)
31.	9504	Ganjifa card
32.	9601	Worked articles of ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl, seashell other animal carving material

33.	9602	Worked vegetable or mineral carving, articles thereof, articles of wax, of stearin, of natural gums or natural resins or of modelling pastes etc, (including articles of lac, shellac)
34.	9701	Hand paintings drawings and pastels (incl Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, basoli etc)
35.	9703	Original sculptures and statuary, in metal, stone or any material

## 23. OTHER MACHINERY

*(12% to 5%)*

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	8401	Fuel elements (cartridges), non-irradiated, for nuclear reactors

*(28% to 18%)*

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	8407	Spark-ignition reciprocating or rotary internal combustion piston engine [other than aircraft engines]
2.	8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)
3.	8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408
4.	8413	Pumps for dispensing fuel or lubricants of the type used in filling stations or garages [8413 11], Fuel, lubricating or cooling medium pumps for internal combustion piston engines [8413 30]
5.	8507	Electric accumulators, including separators therefor, whether or not rectangular (including square) other than Lithium-ion battery and other Lithium-ion accumulators including Lithium-ion power banks
6.	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

## 24. OTHER PROPOSALS

*GST 28%/18% to 5%*

S.No	Chapter / Heading / Sub-heading / Tariff item	Description of goods
1.	8806	Unmanned aircrafts with camera

*IGST 18% to Nil*

S.No	Chapter / Heading / Sub-heading / Tariff item	Description of goods
	49	Technical documentation in respect of goods exempted under notification No. 19/ 2019-Customs dated 06.07.2019.
	71	Natural Cut and Polished Diamonds up to 25 cents (1/4 carats) imported under Diamond Imprest Authorization Scheme
	Any chapter	Works of art and antiques
	88, 8536	Flight Motion Simulator and its parts
	88, 8536	Target Motion Simulator and its parts
	Any chapter	Parts, sub-assemblies of HACFS
	84, 85	Low noise amplifier (Hermetic sealed), vent guide assembly-Return, vent guide assembly-supply, vent guide assembly-NBC for MRSAM system
	84, 85, 87, 90, 93	Parts and sub-assemblies of IADWS
	88	Military transport aircraft (C-130, C-295MW)
	89	Deep Submergence Rescue Vessel
	89	Unmanned Underwater vessels/platforms
	8807	Ejection Seats for fighter aircrafts
	8506	High performance batteries for drones and specialised equipment
	8525	Communication devices including software defined radios with component and accessories
	9019, 9020	Air diving, rebreather sets, diving systems, components and accessories
	89	Sonobuoys for naval air assets
	93	Ship launched missiles
	93	Rockets with calibre more than 100mm
	88	RPA (Remote Piloted Aircraft) for military use
	Any chapter	Parts, sub-assemblies, spares, accessories, tools, testing equipment, literature for goods like artillery weapons, rifles, aircrafts etc. except for 12.7mm SRCG, 155mm/45 Cal. Dhanush, L-70 Gun, 84mm RL Mk-III, AK-630 Naval Gun, Light machine gun, MAG Gun.

## **B. SERVICES**

### 1. INSURANCE

*(18% with ITC to Nil)*

S.No.	Entry	From	To
1	All individual health insurance, along with reinsurance thereof	18% with ITC	Exemption
2	All individual Life Insurance, along with reinsurance thereof	18% with ITC	Exemption

### 2. TRANSPORTATION SECTOR

S.No.	Entry	From	To
1	Supply of Air transport of passengers in other than economy class	12% with ITC	18% with ITC
2	Supply of Passenger transport by any motor vehicle where fuel cost is included	5% with ITC of input services (in the same line of business)	5% with ITC of input services (in the same line of business)
		12% with ITC	18% with ITC
3	Supply of transport of goods in containers by rail by any person other than Indian Railways	12% with ITC	5% without ITC
			18% with ITC
4	Supply of transportation of natural gas, petroleum crude, motor spirit, high speed diesel or ATF through pipeline	5% without ITC	5% without ITC
		12% with ITC	18% with ITC
5	Supply of Transport of goods by GTA	5% without ITC (RCM/FCM)	5% without ITC (RCM/FCM)
		12% with ITC	18% with ITC
6	Supply of Renting of any motor vehicle designed to carry passengers where the cost of fuel is included in consideration	5% with ITC of input services (in the same line of business)	5% with ITC of input services (in the same line of business)
		12% with ITC	18% with ITC
7	Supply of Renting of goods carriage where fuel cost is included in consideration	12% with ITC	5% with ITC of input services (in the same line of business)
			18% with ITC
8	Supply of Multimodal transport of goods within India	12% with ITC	5% where no leg of transport is through air, with restricted ITC (i.e.,



			5% of inputs services of goods transportation)
			18% with ITC

### 3. JOB WORK SECTOR

*(12% with ITC to 5% with ITC)*

S.No.	Entry	From	To
1	Supply of job work in relation to manufacture of umbrella	12% with ITC	5% with ITC
2	Supply of job work or any treatment or process in relation to printing of all goods falling under Chapter 48 or 49, which attract GST @12%	12% with ITC	5% with ITC
3	Supply of job work in relation to manufacture of bricks	12% with ITC	5% with ITC
4	Supply of job-work in relation to manufacture of goods falling under Chapter 30 (pharmaceutical products)	12% with ITC	5% with ITC
5	Supply of job-work in relation to manufacture of tanned or crust hides and skins falling under Chapter 41;	12% with ITC	5% with ITC
6	Supply of job-work not elsewhere covered (residual entry)	12% with ITC	18% with ITC

### 4. CONSTRUCTION SECTOR

*(12% with ITC to 18% with ITC)*

S.No.	Entry	From	To
1	Composite supply of works contract and associated services, in respect of offshore works contract relating to oil and gas exploration and production in offshore area	12% with ITC	18% with ITC
2	(i) Composite supply of works contract involving predominantly earth work (that is, constituting more than 75per cent. of the value of the works contract) provided to Government  AND  (ii) Composite supply of works contract	12% with ITC	18% with ITC

	provided by a sub-contractor to the main contractor providing services at (i) above to Government		
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## 5. LOCAL DELIVERY SERVICES

S.No.	Entry	From	To
	Local delivery services	18% with ITC	18% with ITC (no change)
1	Supply of local delivery services through Electronic Commerce Operator (ECO) under section 9(5) of the CGST Act	Not currently notified under section 9(5) of the CGST Act	<ul style="list-style-type: none"> <li>• Rate of GST at 18%.</li> <li>• Local delivery services, including restaurant delivery, to be notified under section 9(5) of the CGST Act in cases where the person supplying such services through electronic commerce operator is not liable for registration under GST</li> <li>• The applicable rate on such services to be 18%.</li> <li>• To be excluded from the scope of GTA services.</li> </ul>

## 6. OTHER SERVICES

*(12% with ITC to 5% with ITC)*

S.No.	Entry	From	To
1	Supply of Service of third-party insurance of “goods carriage”	12% with ITC	5% with ITC
2	Services by way of admission to exhibition of cinematograph films where price of admission ticket is one hundred rupees or less.	12% with ITC	5% with ITC

3	Services by way of treatment of effluents by a Common Effluent Treatment Plant;  AND  Services by way of treatment or disposal of biomedical waste or the processes incidental thereto by a common bio-medical waste treatment facility to a clinical establishment.	12% with ITC	5% with ITC
4	Supply of “hotel accommodation” having value of supply of a unit of accommodation less than or equal to seven thousand five hundred rupees per unit per day or equivalent	12% with ITC	5% without ITC
5	Other professional, technical and business services relating to exploration, mining or drilling of petroleum crude or natural gas or both;  AND  Support services to exploration, mining or drilling of petroleum crude or natural gas or both.	12% with ITC	18% with ITC
6	Beauty and physical well-being services	18% with ITC	5% without ITC

*(28% With ITC to 40% with ITC)*

S.No.	Entry	From	To
1	Admission to casinos, race clubs, any place having casinos or race clubs, or sporting events like the IPL.		
2	Services by a race club for licensing of bookmakers in such club.	28% With ITC	40% with ITC
3	Leasing or rental services, without operator, of goods which will attract (28%) 40% GST	28% With ITC	40% with ITC
4	Specified Actionable Claims (betting, casinos, gambling, horse racing, lottery, online money gaming)	28% With ITC	40% with ITC

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