

GST RATES														
HSN CODE	Exempted goods		Sch. I-5%		SCH. II-12%		Sch. III-18%		Sch. IV-28%		Sch. V-3%		Sch. VI-0.25%	
	S. No.	Description of Goods	S. No.	Description of Goods	S. No.	Description of Goods	S. No.	Description of Goods	S. No.	Description of Goods	S. No.	Description of Goods	S. No.	Description of Goods
0101	1	Live asses, mules and hinnies												
0102	2	Live bovine animals												
01012100, 010129					1	Live horses								
0103	3	Live swine												
0104	4	Live sheep and goats												
0105	5	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls												
0106	6	Other live animal such as Mammals, Birds, Insects												
0201	7	Meat of bovine animals, fresh and chilled.												
0202	8	Meat of bovine animals frozen [other than frozen and put up in unit container]			2	Meat of bovine animals, frozen and put up in unit containers								
0203	9	Meat of swine, fresh, chilled or frozen [other than frozen and put up in unit container]			3	Meat of swine, frozen and put up in unit containers								
0204	10	Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container]			4	Meat of sheep or goats, frozen and put up in unit containers								

0205	11	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]			5	Meat of horses, asses, mules or hinnies, frozen and put up in unit containers							
0206	12	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]			6	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, frozen and put up in unit containers							
0207	13	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container]			7	Meat and edible offal, of the poultry of heading 0105, frozen and put up in unit containers							
0208	14	Other meat and edible meat offal, fresh, chilled or frozen [other than			8	Other meat and edible meat offal, frozen and put up in unit containers							
0209	15	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container]			9	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, frozen and put up in unit containers							
	16	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit containers]			10	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked, put up in unit containers							

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0710			23	Vegetables (uncooked or cooked by steaming or boiling in water), frozen										
0711			24	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption										
0712	44	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared												
0713	45	Dried leguminous vegetables, shelled, whether or not skinned or split	25	Dried leguminous vegetables, shelled, whether or not skinned or split [put up in unit container and bearing a registered brand name]										
0714	46	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled; sago pith.	26	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen or dried, whether or not sliced or in the form of pellets										
08			30	Dried makhana, whether or not shelled or peeled										
0801	47	Coconuts, fresh or dried, whether or not shelled or peeled	27	Cashew nuts, whether or not shelled or peeled	14	Brazil nuts, dried, whether or not shelled or peeled								

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0809	56	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.											
0810	57	Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus vaccinium, Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh.											
0811			32	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter									
0812			33	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption									
0813					17	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of Chapter 8							

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1103	75	Cereal groats, meal and pellets [other than those put up in unit container and bearing a registered brand name]	56	Cereal groats, meal and pellets, including suji and dalia, put up in unit container and bearing a registered brand name										
1104	76	Cereal grains hulled	57	Cereal grains otherwise worked (for example, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground [other than hulled cereal grains]										
1105	77	Flour, of potatoes [other than those put up in unit container and bearing a registered brand name]	58	Meal, powder, flakes, granules and pellets of potatoes put up in unit container and bearing a registered brand name										
1106	78	Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. [other than those put up in unit container and bearing a registered brand name]	59	Meal and powder of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8, put up in unit container and bearing a registered brand name										
1106 10 10			60	Guar meal										
1106 10 90			61	Guar gum refined split										
1107							2	Malt, whether or not roasted						
1108					18	Starches; inulin								

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1213	90	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets											
1214	91	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.											
1301	92	Lac and Shellac	75	Natural gums, resins, gum-resins and oleoresins (for example, balsams) [other than lac and shellac]									
			76	Compounded asafoetida commonly known as heeng									
1302							3	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.					

1401			77	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)										
1404 [other than 1404 90 10, 1404 90 40, 1404 90 50]			78	Vegetable products not elsewhere specified or included such as cotton linters, Cotton linters, Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, coconut shell, unworked, Rudraksha seeds [other than bidi wrapper leaves (tendu), betel leaves, Indian katha]										
1404 90 10							4	Bidi wrapper leaves (tendu)						
1404 90 93 40		Betel leaves												
1404 90 50							5	Indian kath						
1501					19	Pig fats (including lard) and poultry fat, other than that of heading 0209 or 1503								
1502					20	Fats of bovine animals, sheep or goats, other than those of heading 1503								

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1516			88	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.	25	Animal fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.							
1517			89	Edible mixtures or preparations of vegetable fats or vegetable oils or of fractions of different vegetable fats or vegetable oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	26	Edible mixtures or preparations of animal fats or animal oils or of fractions of different animal fats or animal oils of this Chapter, other than edible fats or oils or their fractions of heading 1516							
1517 10							6	All goods i.e. Margarine, Linnoxyn					
1518			90	Vegetable fats and 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	27	Animal fats and animal 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 or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included							
1520 00 00							7	Glycerol, crude; glycerol waters and glycerol lyes					

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1701 91, 1701 99						10	All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes						
1702	94	Jaggery of all types including Cane Jaggery (gur) and Palmyra Jaggery	92	Palmyra sugar			11	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]					
1703								1	Molasses				
1704						12	Sugar confectionery (excluding white chocolate and bubble / chewing(benzene), Toluole (toluene), Xylole (xylenes), Naphthelene	2	Chewing gum / bubble gum and white chocolate, not containing cocoa				
1801			93	Cocoa beans whole or broken, raw or roasted									
1802			94	Cocoa shells, husks, skins and other cocoa waste									
1803			95	Cocoa paste whether or not de-fatted									
1804								3	Cocoa butter, fat and oil				
1805								4	Cocoa powder, not containing added sugar or sweetening matter				

1806									5	Chocolates and other food preparations containing cocoa				
1901							13	Preparations suitable for infants or young children, put up for retail sale						
1901 2000			96	Mixes and doughs for the preparation of bread, pastry and other baker's wares										
than 1901									6	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 preparations for infants or young children, put up for retail sale and mixes and doughs for the preparation of bakers' wares of heading 1905]				

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1905 32								7	Waffles and wafers coated with chocolate or containing chocolate				
1905 40 00			100	Rusks, toasted bread and similar toasted products									
2001					33	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid							
2002					34	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid							
2003					35	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid							
2004					36	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006							
2005					37	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006							
2006					38	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)							

2007					39	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							
2008					40	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 Groundnuts, Cashew nut, roasted, salted or roasted and salted, Other roasted nuts and seeds, squash of Mango, Lemon, Orange, Pineapple or other fruits							
2009					41	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter							
2101 11, 2101 12 00								8	Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee				

2101 20						17	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						
2101 30					42	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof							
2102					43	Yeasts and prepared baking powders							
2103 [other than 2103 90 10, 2103 90 30, 2103 90 40]					44	Sauces and preparations therefor [other than Curry paste; mayonnaise and salad dressings; mixed condiments and mixed seasoning							
2103 90 10						18	Curry paste						
2103 90 30						19	Mayonnaise and salad dressings						
2103 90 40						20	Mixed condiments and mixed seasoning						
2104						21	Soups and broths and preparations therefor; homogenised composite food preparations						
2105 00 00						22	Ice cream and other edible ice, whether or not containing cocoa						

2106	98	Prasadam supplied by religious places like temples, mosques, churches, gurudwaras, dargahs, etc			45	Texturised vegetable proteins (soya bari) and Bari made of pulses including mungodi	23	All kinds of food mixes including instant food mixes, soft drink concentrates, Sharbat, Betel nut product known as "Supari", Sterilized or pasteurized millstone, ready to eat packaged food and milk containing edible nuts with sugar or other ingredients, Diabetic foods; [other than Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form]	9	Food preparations not elsewhere specified or included i.e. Protein concentrates and textured protein substances, Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup, Compound preparations for making non-alcoholic beverages, Food flavouring material, Churna for pan, Custard powder				
2106 90			101	Sweetmeats	46	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form								
2106 90 20									10	Pan masala				
2201	99	Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container]					24	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured						
	100	Non-alcoholic Toddy, Neera including date and palm neera												
2201 90 10			102	Ice and snow										
2202 10									12	All goods [including aerated waters], containing added sugar or other sweetening matter or flavoured				
2202 90 10					47	Soya milk drinks								
2202 90 20					48	Fruit pulp or fruit juice based drinks								

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2701			158	Coal; briquettes, ovoids and similar solid fuels manufactured from coal									
2702			159	Lignite, whether or not agglomerated, excluding jet									
2703			160	Peat (including peat litter), whether or not agglomerated									
2704			161	Coke and semi coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon									
2705			162	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons									
2706			163	Tar distilled from coal, from lignite or from peat									
2707							31	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, such as Benzole(benzene), Toluole (toluene), Xylole (xylenes), Naphthelene					
2708							32	Pitch and pitch coke, obtained from coal tar or from other mineral tars					

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2712							35	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured						
2713							36	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals						
2714							37	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks						
2715							38	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)						
2716 00 104 00 28		Electrical energy												
			166	Thorium oxalate	53	Anaesthetics		All inorganic chemicals [other than those specified in the Schedule for exempted goods or other Rate Schedules for goods]						
			167	Enriched KBF ₄ (enriched potassium fluroborate)	54	Potassium Iodate								
			168	Enriched elemental boron	55	Steam								

			169	Nuclear fuel	56	Micronutrients, which are covered under serial number 1(f) 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	39							
2801 20					57	Iodine								
2805 11			170	Nuclear grade sodium										
2835	105	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002												
2845			171	Heavy water and other nuclear fuels										
2847					58	Medicinal grade hydrogen peroxide								
2853			172	Compressed air										
29, 30					74	Following goods namely:- a. Menthol and menthol crystal b. Peppermint (Mentha Oil), c. Fractionated / de-terpenated mentha oil (DTMO), d. De-mentholised oil (DMO), e. Spearmint oil, f. Mentha piperita oil								
29					59	Gibberellic acid	40	All organic chemicals other than giberellic acid						
30			173	Insulin			41	Nicotine polacrilex gum						

		175	Diagnostic kits for detection of all types of hepatitis										
		176	Desferrioxamine injection or deferiprone										
		177	Cyclosporin										
		178	Medicaments (including veterinary medicaments) used in biochemic systems and not bearing a brand name										
		179	Oral re-hydration salts										
		180	Drugs or medicines including their salts and esters and diagnostic test kits, specified in List 1 appended to this Schedule										
		181	Formulations manufactured from the bulk drugs specified in List 2 appended to this Schedule										
3001				60	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								

3002	106	Human Blood and its components	174	Animal or Human Blood Vaccines	61	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								
3003					62	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								
3004					63	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								

3005					64	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								
3006	107	All types of contraceptives	174	Animal or Human Blood Vaccines	65	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]								
3101	108	All goods and organic manure [other than put up in unit containers and bearing a registered brand name]	182	All goods i.e. animal or vegetable fertilisers or organic fertilisers put up in unit containers and bearing a brand name										
3102					66	Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers	42	Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers						
3103					67	Mineral or chemical fertilisers, phosphatic, which are clearly not to be used as fertilizers	43	Mineral or chemical fertilisers, phosphatic, which are clearly not to be used as fertilizers						

3104					68	Mineral or chemical fertilisers, potassic, which are clearly not to be used as fertilizers	44	Mineral or chemical fertilisers, potassic, which are clearly not to be used as fertilizers						
3105					69	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, which are clearly not to be used as fertilizers	45	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, which are clearly not to be used as fertilizers						
32			183	Wattle extract, quebracho extract, chestnut extract										
3201							46	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives (other than Wattle extract, quebracho extract, chestnut extract)						
3202			184	Enzymatic preparations for pre-tanning			47	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances (other than Enzymatic preparations for pre-tanning)						

3203							48	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin					
3204							49	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined					
3205							50	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes					
3206							51	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined					

3207							52	Prepared pigments, prepared opacifiers, prepared colours, vitrifiable enamels, glazes, engobes (slips), liquid lustres, and other similar preparations of a kind used in ceramic, enamelling or glass industry					
3208									20	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter			
3209									21	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium			
3210									22	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather			
3211 00 00							53	Prepared driers					

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3301							56	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils; such as essential oils of citrus fruit, essential oils other than those of citrus fruit such as Eucalyptus oil, etc., Flavouring essences all types (including those for liquors), Attars of all kinds in fixed oil bases					
3302					74	Following goods namely:- a. Menthol and menthol crystal b. Peppermint (Mentha Oil), c. Fractionated / de-terpenated mentha oil (DTMO), d. De-mentholised oil (DMO), e. Spearmint oil, f. Mentha piperita oil	57	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages; such as Synthetic perfumery compounds [other than Menthol and menthol crystals, Peppermint (Mentha Oil), Fractionated / de-terpenated mentha oil (DTMO), De-mentholised oil (DMO), Spearmint oil, Mentha piperita oil]					
3303									25	Perfumes and toilet waters			

3304	109	Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur, Alta							26	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations [other than kajal, Kumkum, Bindi, Sindur, Alta				
3304 20 00							58	Kajal pencil sticks						
3305 [other than 3305 9011, 3305 9019]									27	All goods, i.e. preparations for use on the hair such as Shampoos; Preparations for permanent waving or straightening; Hair lacquers; Brilliantines (spirituous); Hair cream, Hair dyes (natural, herbal or synthetic) [other than Hair oil]				
3305 9011, 3305 9019							59	Hair oil						
3306 [other than 3306 1010, 3306 1020]									28	Preparations for oral or dental hygiene, including and powders; yarn used to clean between the teeth (dental floss), in individual retail packages [other than dentifrices in powder or paste from (tooth powder or toothpaste)]				
3306 1010					72	Tooth powder								
3306 1020							60	Dentifrices - Toothpaste						

3307									29	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties; such as Pre-shave, shaving or after-shave Preparations, Shaving cream, Personal deodorants and antiperspirants				
3307 41 00			185	Agarbatti	73	Odoriferous preparations which operate by burning [other than agarbattis]								
3401 [except 340130]							61	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap						
3401 30									30	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent				

3402			186	Sulphonated castor oil, fish oil or sperm oil					31	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401				
3403									32	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals				
3404							62	Artificial waxes and prepared waxes						
3405									33	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404				
3406					75	Candles, tapers and the like								

3407							63	Preparations known as “dental wax” or as “dental impression compounds”, put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	34	Modelling pastes, including those put up for children's amusement				
3501							64	Casein, caseinates and other casein derivatives; casein glues						
3502							65	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives						
3503							66	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						

3504							67	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed; including Isolated soya protein						
3505							68	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches						
3506							69	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg						
3507							70	Enzymes, prepared enzymes						
3601							71	Propellant powders						
3602									35	Prepared explosives, other than propellant powders; such as Industrial explosives				
3603							72	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators						

3604									36	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles				
3605							73	Matches (other than handmade safety matches [3605 00 10])						
3605 00 10			187	Handmade safety matches Explanation.- For the purposes of this entry, handmade matches mean matches, in or in relation to the manufacture of which, none of the following processes is ordinarily carried on with the aid of power, namely: - (i) frame filling; (ii) dipping of splints in the composition for match heads; (iii) filling of boxes with matches (iv) pasting of labels on match boxes, veneers or cardboards; (v) packaging										
3606									37	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter; such as liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters				

3701					76	Photographic plates and film for x-ray for medical use	74	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs; such as Instant print film, Cinematographic film (other than for x-ray for Medical use)						
3702							75	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed						
3703							76	Photographic paper, paperboard and textiles, sensitised, unexposed						
3704							77	Photographic plates, film, paper, paperboard and textiles, exposed but not developed						
3705					77	Photographic plates and films, exposed and developed, other than cinematographic film								
3706					78	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, for feature films	78	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, for feature films						

3707							79	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use						
3801							80	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures						
3802							81	Activated carbon; activated natural mineral products; animal black, including spent animal black						
3803 00 00							82	Tall oil, whether or not refined						
3804							83	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates						

3805							84	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude paracymene; pine oil containing alpha-terpineol as the main constituent						
3806							85	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums						
3807							86	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch						
3808							87	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products						
3809							88	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included						

3810							89	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods						
3811									38	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils				
3812							90	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.; such as Vulcanizing agents for rubber						
3813									39	Preparations and charges for fire-extinguishers; charged fireextinguishing grenades				

3814									40	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers				
3815							91	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included						
3816							92	Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801						
3817							93	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902						
3818					79	Silicon wafers	94	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics [other than silicon wafers]						
3819									41	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals				
3820									42	Anti-freezing preparations and prepared de-icing fluids				

3821							95	Prepared culture media for the development or maintenance of microorganisms (including viruses and the like) or of plant, human or animal cells						
3822					80	All diagnostic kits and reagents								
3823							96	Industrial monocarboxylic fatty acids, acid oils from refining; industrial fatty alcohols						
3824							97	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included						
3825	110	Municipal waste, sewage sludge, clinical waste					98	Residual products of the chemical or allied industries, not elsewhere specified or included; [except municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.]						
3826							99	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils and oils obtained from bituminous minerals						

3901 to 3913							100	All goods i.e. polymers; Polyacetals, other polyethers, epoxide resins, polycarbonates, alkyd resins, polyallyl esters, other polyesters; polyamides; Amino-resins, phenolic resins and polyurethanes; silicones; Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included; Cellulose and its chemical derivatives, not elsewhere specified or included; Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included; in primary forms					
3914							101	Ion exchangers based on polymers of headings 3901 to 3913, in primary forms					
3915							102	Waste, parings and scrap, of plastics					
3916							103	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics					
3917							104	Tubes, pipes and hoses, and fittings therefor, of plastics					
3918									43	Floor coverings of plastics, whether or not self-adhesive, in rolls or in form of tiles; wall or ceiling coverings of plastics			
3919							105	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls					

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4001			188	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip										
4002							112	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip; such as Latex, styrene butadiene rubber, butadiene rubber (BR), Isobutene-isoprene (butyl) rubber (IIR), Ethylene-propylene-Nonconjugated diene rubber (EPDM)						
4003							113	Reclaimed rubber in primary forms or in plates, sheets or strip						
4004							114	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom						
4005							115	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip						
4006							116	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber						
4007					83	Latex Rubber Thread	117	Vulcanised rubber thread and cord, other than latex rubber thread						

4008							118	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber						
4009							119	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)						
4010							120	Conveyor or transmission belts or belting, of vulcanised rubber						
4011			190	Pneumatic tyres or inner tubes, of rubber, of a kind used on / in bicycles, cycle - rickshaws and three wheeled powered cycle rickshaws			121	Rear Tractor tyres and rear tractor tyre tubes	46	New pneumatic tyres, of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyres]				
4012									47	Retreaded or used tyres and flaps				
4013			190	Pneumatic tyres or inner tubes, of rubber, of a kind used on / in bicycles, cycle - rickshaws and three wheeled powered cycle rickshaws					48	Inner tubes of rubber [other than of a kind used on/in bicycles, cycle rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyre tubes]				

4107					86	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								
4112					87	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								
4113					88	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								
4114					89	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather								

4115					90	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								
4201									51	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material				
4202							124	School satchels and bags other than of leather or composition leather	52	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travellingbags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, to-bacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper [other than School satchels and bags other than of leather or composition leather, Toilet cases, Hand bags and shopping bags, of artificial plastic material, of cotton, or of jute, Vanity bags, Handbags of other materials excluding wicker work or basket work]				

4202 12 10						125	Toilet cases						
4202 22 10						126	Hand bags and shopping bags, of artificial plastic material						
4202 22 20						127	Hand bags and shopping bags, of cotton						
4202 22 30						128	Hand bags and shopping bags, of jute						
4202 22 40						129	Vanity bags						
4202 29 10						130	Handbags of other materials excluding wicker work or basket work						
4203				91	Gloves specially designed for use in sports			53	Articles of apparel and clothing accessories, of leather or of composition leather				
4205								54	Other articles of leather or of composition leather				
4206								55	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons				
4301						131	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103.						

4403							134	Wood in the rough						
4404					93	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 walkingsticks, umbrellas, tool handles or the like								
4405					94	Wood wool; wood flour								
4406					95	Railway or tramway sleepers (cross-ties) of wood								
4407							135	Wood sawn or chipped						
4408					96	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]	136	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 [other than for match splints]						

4409							137	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or end-jointed						
4410									58	Particle board, Oriented Strand Board (OSB) and similar board (for example, wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances, other than specified boards				
4411									59	Fibre board of wood or other ligneous materials, whether or not bonded with resins or other organic substances, other than specified boards				
4412									60	Plywood, veneered panels and similar laminated wood				
4413									61	Densified wood, in blocks, plates, strips, or profile shapes				
4414									62	Wooden frames for paintings, photographs, mirrors or similar objects				

4415					97	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								
4416					98	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves								
4417					99	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood								
4418								63	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes					
4419							140	Tableware and Kitchenware of wood						
4420					100	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								

4421					101	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]			64	Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware				
4501					102	Natural cork, raw or simply prepared	141	Waste cork; crushed, granulated or ground cork						
4502							142	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)						
4503							143	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom						
4504							144	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork						

4601					103	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats matting, screens) of vegetables materials such as of Bamboo, of rattan, of Other Vegetable materials								
4602					104	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 4601; articles of loofah								
4701					105	Mechanical wood pulp								
4702					106	Chemical wood pulp, dissolving grades								
4703					107	Chemical wood pulp, soda or sulphate, other than dissolving grades								
4704					108	Chemical wood pulp, sulphite, other than dissolving grades								
4705					109	Wood pulp obtained by a combination of mechanical and chemical pulping processes								

4706					110	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material								
4707					111	Recovered (waste and scrap) paper or paperboard								
48	117	Rupee notes when sold to the Reserve Bank of India			125	Paper splints for matches, whether or not waxed, Asphaltic roofing sheets								
4801			199	Newsprint, in rolls or sheets										
4802	115	Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the Government			112	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								
4803							145	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets						

4804					113	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803								
4805					114	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter								
4806 [Except 4806 20 00, 4806 40 10]							146	Vegetable parchment, tracing papers and other glazed transparent or translucent papers, in rolls or sheets (other than greaseproof paper, glassine paper)						
4806 20 00					115	Greaseproof papers								
4806 40 10					116	Glassine papers								
4807					117	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								

4808					118	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								
4809							147	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets						
4810					119	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								

4811					120	Aseptic packaging paper	148	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803, 4809 or 4810 [Other than aseptic packaging paper]						
4812							149	Filter blocks, slabs and plates, of paper pulp						
4813							150	Cigarette paper, whether or not cut to size or in the form of booklets or tubes						
4814									65	Wall paper and similar wall coverings; window transparencies of paper				
4816							151	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes						

4817 [Except 4817 30]	116	Postal items, like envelope, Post card etc., sold by Government					152	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; [other than boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery including writing blocks]						
4817 30					121	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery								
4818							153	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, table cloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, or paper pulp, paper, cellulose wadding or webs of cellulose fibres						
4819					122	Cartons, boxes and cases of corrugated paper or paper board								

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4903	121	Children's picture, drawing or colouring books											
4904 00 00					126	Music, printed or in manuscript, whether or not bound or illustrated							
4905	122	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed											
4906 00 00					127	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing							
4907	115	Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the Government			128	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title							
	116	Postal items, like envelope, Post card etc., sold by Government											
	117	Rupee notes when sold to the Reserve Bank of India											
	118	Cheques, lose or in book form											

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[illegible]

5303	131	Jute fibres, raw or processed but not spun	214	All goods i.e. textile bast fibres [other than jute fibres, raw or processed but not spun]; tow and waste of these fibres (including yarn waste and garneted stock)									
5305	132	Coconut, coir fibre	215	All goods [other than coconut coir fibre] including yarn of flax, jute, other textile bast fibres, other vegetable textile fibres; paper yarn									
5306 to 5308			215	All goods [other than coconut coir fibre] including yarn of flax, jute, other textile bast fibres, other vegetable textile fibres; paper yarn									
5309 to 5311			216	Woven fabrics of other vegetable textile fibres, paper yarn									
5401							158	Sewing thread of manmade filaments, whether or not put up for retail sale					
5402, 5404, 5406							159	All synthetic filament yarn such as nylon, polyester, acrylic, etc					
5403, 5405, 5406							160	All artificial filament yarn such as viscose rayon, Cuprammonium, etc					
5407, 5408			217	Woven fabrics of manmade textile materials									
5501, 5502							161	Synthetic or artificial filament tow					
5503, 5504, 5506, 5507							162	Synthetic or artificial staple fibres					

5505							163	Waste of manmade fibres						
5508							164	Sewing thread of manmade staple fibres						
5509, 5510, 5511							165	Yarn of manmade staple fibres						
5512 to 5516			218	Woven fabrics of manmade staple fibres										
5601					133	Wadding of textile materials and articles thereof; such as Absorbent cotton wool								
5602					134	Felt, whether or not impregnated, coated, covered or laminated								
5603					135	Nonwovens, whether or not impregnated, coated, covered or laminated								
5604					136	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								

5605					137	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 (gold) and silver thread, combined with textile thread), Imitation zari thread with metal; such as Real zari thread (gold) and silver thread, combined with textile thread), Imitation zari thread							
5606					138	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							
5607					139	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics							
5608					140	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials							

5609					141	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included								
5701					142	Carpets and other textile floor coverings, knotted, whether or not made up								
5702					143	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								
5703					144	Carpets and other textile floor coverings, tufted, whether or not made up								
5704					145	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up								

5705			219	Coir mats, matting and floor covering	146	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								
5801					147	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806								
5802					148	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703								
5803					149	Gauze, other than narrow fabrics of heading 5806								
5804					150	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								

5805					151	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							
5806					152	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)							
5807					153	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered							
5808					154	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles							
5809			220	Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gotasitara, naqsi, kora, glass beads, badla, glzal	155	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]							

5810			220	Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gotasitara, naqsi, kora, glass beads, badla, glzal	156	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, glzal]								
5811					157	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								
5901					158	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								
5902					159	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon								

5903					160	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902								
5904					161	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								
5905					162	Textile wall coverings								
5906					163	Rubberised textile fabrics, other than those of heading 5902								
5907					164	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like								
5908					165	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								

61			222	Articles of apparel and clothing accessories, knitted or crocheted, of sale value not exceeding Rs. 1000 per piece	169	Articles of apparel and clothing accessories, knitted or crocheted, of sale value exceeding Rs. 1000 per piece							
62			223	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value not exceeding Rs. 1000 per piece	170	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value exceeding Rs. 1000 per piece							
63	133	Indian National Flag	224	Other made up textile articles, sets, worn clothing and worn textile articles and rags, of sale value not exceeding Rs. 1000 per piece	171	Other made up textile articles, sets, worn clothing and worn textile articles and rags, of sale value exceeding Rs. 1000 per piece							
64			225	Footwear having a retail sale price not exceeding Rs.500 per pair, provided that such retail sale price is indelibly marked or embossed on the footwear itself.									
6401							166	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes					
6402							167	Other footwear with outer soles and uppers of rubber or plastics					

6403							168	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather						
6404							169	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials						
6405							170	Other footwear						
6406							171	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof						
6501							172	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt						
6502							173	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed						
6504 00 00							174	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed						

6505						175	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed						
6506						176	Other headgear, whether or not lined or trimmed						
6507						177	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear						
6601					172	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)							
6602					173	Walking-sticks, seat-sticks, whips, riding-crops and the like							
6603					174	Parts, trimmings and accessories of articles of heading 6601 or 6602							
6701					175	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)							

6702									66	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit				
6703	134	Human hair, dressed, thinned, bleached or otherwise worked							67	Wool or other animal hair or other textile materials, prepared for use in making wigs or the like				
6704									68	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included				
68					176	Sand lime bricks								
6801									69	Setts, curbstones and flagstones, of natural stone (except slate)				
6802									70	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate); of marble, travertine and alabaster, of Granite, of Other calcareous stone				
6803									71	Worked slate and articles of slate or of agglomerated slate				

6804							178	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials						
6805							179	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up						
6806							180	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 6811 or 6812 or chapter 69						
6807									72	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)				

6808									73	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders				
6809									74	Articles of plaster or of compositions based on plaster; such as Boards, sheets, panels, tiles and similar articles, not ornamented				
6810							181	Pre cast Concrete Pipes	75	Articles of cement, of concrete or of artificial stone, whether or not reinforced; such as Tiles, flagstones, bricks and similar articles, Building blocks and bricks, Cement bricks, Prefabricated structural components for Building or civil engineering, Prefabricated structural components for building or civil engineering				
6811							182	Articles of asbestos-cement, of cellulose fibre-cement or the like						
6812									76	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813				

[illegible]

6902							183	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths						
6903							184	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths						
6904									81	Ceramic flooring blocks, support or filler tiles and the like				
6904 10 00			227	Building bricks										
6905									82	Chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods				
6905 10 00			228	Earthen or roofing tiles										
6906							185	Salt Glazed Stone Ware Pipes	83	Ceramic pipes, conduits, guttering and pipe fittings				
6907									84	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics				

6909									85	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods				
6910									86	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures				
6911							186	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china						
6912							187	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china [other than Earthen pot and clay lamps]						
6912 00 40	135	Earthen pot and clay lamps												
6913									87	Statuettes and other ornamental ceramic articles				
6914									88	Other ceramic articles				
7001							188	Cullet and other waste and scrap of glass; glass in the mass						

7002							189	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked						
7003									89	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked				
7004									90	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked				
7005									91	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked				
7006 00 00									92	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials				
7007									93	Safety glass, consisting of toughened (tempered) or laminated glass				
7008									94	Multiple-walled insulating units of glass				

7009									95	Glass mirrors, whether or not framed, including rear-view mirrors				
7010							190	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass						
7011									96	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like				
7013							191	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018						
7014									97	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked				
7015							192	Clock or watch glasses and similar glasses, glasses for non-corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses						

7015 10					178	Glasses for corrective spectacles and flint buttons								
7016									98	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms				
7017							193	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated						
7018	136	Glass bangles (except those made from precious metals)	229	Glass beads.			194	Imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter						
7019							195	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)						
7020					179	Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns			99	Other articles of glass [other than Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns]				

7101											1	Pearls, natural or cultured, whether or not worked or graded but notstrung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport		
7102											2	Diamonds, whether or not worked, but not mounted or set [other than Non-Industrial Unworked or simply sawn, cleaved or bruted]	1	Diamonds, non-industrial unworked or simply sawn, cleaved or bruted
7103											3	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]	2	Precious stones (other than diamonds) and semi-precious stones, unworked or simply sawn or roughly shaped
7104											4	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]	3	Synthetic or reconstructed precious or semi-precious stones, unworked or simply sawn or roughly shaped
7105											5	Dust and powder of natural or synthetic precious or semi-precious stones		

7106											6	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form		
7107											7	Base metals clad with silver, not further worked than semi-manufactured		
7108											8	Gold (including gold plated with platinum) unwrought or in semimanufactured forms, or in powder form		
7109											9	Base metals or silver, clad with gold, not further worked than semimanufactured		
7110											10	Platinum, unwrought or in semi-manufactured forms, or in powder form		
7111											11	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured		
7112											12	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.		
7113											13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal		

7114										14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal		
7115										15	Other articles of precious metal or of metal clad with precious metal		
7116										16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)		
7117										17	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)		
7118										18	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)		
7201							196	Pig iron and spiegeleisen in pigs, blocks or other primary forms					
7202							197	Ferro-alloys					
7203							198	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms					

7204							199	Ferrous waste and scrap; remelting scrap ingots of iron or steel						
7205							200	Granules and powders, of pig iron, spiegeleisen, iron or steel						
7206							201	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)						
7207							202	Semi-finished products of iron or non-alloy steel						
7208 to 7212							203	All flat-rolled products of iron or non-alloy steel						
7213 to 7215							204	All bars and rods, of iron or non-alloy steel						
7216							205	Angles, shapes and sections of iron or non-alloy steel						
7217							206	Wire of iron or non-alloy steel						
7218							207	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel						
7219, 7220							208	All flat-rolled products of stainless steel						
7221, 7222							209	All bars and rods, of stainless steel						
7223							210	Wire of stainless steel						
7224							211	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel						

7225, 7226							212	All flat-rolled products of other alloy steel						
7227, 7228							213	All bars and rods of other alloy steel						
7229							214	Wire of other alloy steel						
7301							215	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel						
7302							216	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fishplates, chairs, chair wedges, sole plates (base plates), rail clips bedplates, ties and other material specialized for jointing or fixing rails						
7303							217	Tubes, pipes and hollow profiles, of cast iron						
7304							218	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel						
7305							219	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross sections, the external diameter of which exceeds 406.4 mm, of iron or steel						

7306							220	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel						
7307							221	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel						
7308							222	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, and shutters, balustrades, pillars, and columns), of iron or steel; plates, rods, angles, shapes, section, tubes and the like, prepared for using structures, of iron or steel [other than transmission towers]						
7309							223	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment						

7310					180	Mathematical boxes, geometry boxes and colour boxes, pencil sharpeners	224	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment						
7311							225	Containers for compressed or liquefied gas, of iron or steel						
7312							226	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated						
7313							227	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel						
7314							228	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel						
7315							229	Chain and parts thereof, of iron or steel falling under 7315 20, 7315 81, 7315, 82, 7315 89, 7315 90						
7316							230	Anchors, grapnels and parts thereof, of iron or steel						

7317					181	Animal shoe nails	231	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper						
7318							232	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotterpins, washers (including spring washers) and similar articles, of iron or steel						
7319					182	Sewing needles	233	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettoes and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included						
7320							234	Springs and leaves for springs, of iron and steel						

7321					183	Kerosene burners, kerosene stoves and wood burning stoves of iron or steel	235	LPG stoves	100	Stoves [other than kerosene stove and LPG stoves], ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel				
7322									101	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel				
7323					184	Table, kitchen or other household articles of iron & steel; Utensils	236	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel						
7324									102	Sanitary ware and parts thereof of iron and steel				
7325							237	Other cast articles of iron or steel; such as Grinding balls and similar articles for mills, Rudders for ships or boats, Drain covers, Plates and frames for sewage water or similar system						

7326					180	Mathematical boxes, geometry boxes and colour boxes, pencil sharpeners	238	Other articles of iron and steel, forged or stamped, but not further worked; such as Grinding balls and similar articles for mills, articles for automobiles and Earth moving implements, articles of iron or steel Wire, Tyre bead wire rings intended for use in the manufacture of tyres for cycles and cycle-rickshaws, Belt lacing of steel, Belt fasteners for machinery belts, Brain covers, plates, and frames for sewages, water or similar system, Enamelled iron ware (excluding utensil & sign board), Manufactures of stainless steel (excluding utensils), Articles of clad metal							
7401							239	Copper mattes; cement copper (precipitated copper)							
7402							240	Unrefined copper; copper anodes for electrolytic refining							
7403							241	Refined copper and copper alloys, unwrought							
7404							242	Copper waste and scrap							
7405							243	Master alloys of copper							
7406							244	Copper powders and flakes							
7407							245	Copper bars, rods and profiles							
7408							246	Copper wire							
7409							247	Copper plates, sheets and strip, of a thickness exceeding 0.12.5 mm							
7410							248	Copper foils							
7411							249	Copper tubes and pipes							
7412							250	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)							

7413							251	Stranded wires and cables						
7415							252	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper						
7418					185	Table, kitchen or other household articles of copper; Utensils			103	All goods other than utensils i.e. sanitary ware and parts thereof of copper				
7419									104	Other articles of copper [including chain and parts thereof under 7419 10 and other articles under 7419 99] but not including metal castings under 7419 91 00				
7419 91 00							253	Metal castings						
7501							254	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy						
7502							255	Unwrought nickel						
7503							256	Nickel waste and scrap						
7504							257	Nickel powders and flakes						
7505							258	Nickel bars, rods, profiles and wire						
7506							259	Nickel plates, sheets, strip and foil						

7507							260	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)						
7508							261	Other articles of nickel						
7601							262	Aluminium alloys; such as Ingots, Billets, Wire-bars, Wire-rods						
7602							263	Aluminium waste and scrap						
7603							264	Aluminium powders and flakes						
7604							265	Aluminium bars, rods and profiles						
7605							266	Aluminium wire						
7606							267	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm						
7607							268	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm						
7608							269	Aluminium tubes and pipes						
7609							270	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)						

7610 [Except 7610 10 00]							271	Aluminium structures (excluding prefabricated buildings of heading 94.06 and doors, windows and their frames and thresholds for doors under 7610 10 00) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures						
7610 10 00									105	Doors, windows and their frames and thresholds for doors				
7611							272	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment						
7612							273	Aluminium casks, drums, cans, boxes, etc						
7613							274	Aluminium containers for compressed or liquefied gas						
7614							275	Stranded wires and cables						
7615					186	Table, kitchen or other household articles of aluminium; Utensils			106	All goods other than utensils i.e. sanitary ware and parts thereof				
7616							276	Other articles of aluminium						
7801							277	Unwrought lead						

7802							278	Lead waste and scrap						
7804							279	Lead plates, sheets, strip and foil; lead powders and flakes						
7806							280	Other articles of lead (including sanitary fixtures and Indian lead seals)						
7901							281	Unwrought zinc						
7902							282	Zinc waste and scrap						
7903							283	Zinc dust, powders and flakes						
7904							284	Zinc bars, rods, profiles and wire						
7905							285	Zinc plates, sheets, strip and foil						
7907							286	Other articles of zinc including sanitary fixtures						
8001							287	Unwrought tin						
8002							288	Tin waste and scrap						
8003							289	Tin bars, rods, profiles and wire						
8007							290	Other articles of tin						
8101 to 8112							291	Other base metals, namely, Tungsten, Molybdenum, Tantalum, Magnesium, Cobalt mattes, and other intermediate products of cobalt metallurgy, Bismuth, Cadmium, Titanium, Zirconium, Antimony, Manganese, Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles thereof, including waste and scrap						

8113							292	Cermets and articles thereof, including waste and scrap					
8201	137	Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.											
8202							293	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)					
8203							294	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools					
8204							295	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles					

8205							296	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 or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks						
8206							297	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale						
8207							298	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						
8208							299	Knives and cutting blades, for machines or for mechanical appliances						
8209							200	Plates, sticks, tips and the like for tools, unmounted, of cermets						

8210 00 00						301	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink						
8211					187	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor							
8212								107	Razors and razor blades (including razor blade blanks in strips)				
8213 00 00						302	Scissors, tailors' shears and similar shears, and blades therefor						
8214					188	Paper knives, Pencil sharpeners and blades therefor		108	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives,); manicure or pedicure sets and instruments (including nail files) [other than paper knives, pencil sharpeners and blades thereof]				
8215					189	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butterknives, sugar tongs and similar kitchen or tableware							

8301							303	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						
8302									109	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 closers of base metal				
8303									110	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				
8304									111	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				

8305									112	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				
8306								304	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					
8307								305	Flexible tubing of base metal, with or without fittings					
8308								306	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal					

[illegible]

8401					190	Fuel elements (cartridges), non-irradiated, for nuclear reactors	309	Nuclear reactors; machinery and apparatus for isotopes separation						
8402							310	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); superheated water boilers						
8403							311	Central heating boilers other than those of heading 8402						
8404							312	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						
8405							313	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						
8406							314	Steam turbines and other vapour turbines						
8407									114	Spark-ignition reciprocating or rotary internal combustion piston engine				

[illegible]

8414									118	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters				
8414 20 10					193	Bicycle pumps								
8414 20 20					194	Other hand pumps								
8414 90 12					195	Parts of air or vacuum pumps and compressors of bicycle pumps								
8415									119	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				
8416							318	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances						
8417							319	Industrial or laboratory furnaces and ovens, including incinerators, non-electric						

8418									120	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415				
8419									121	Storage water heaters, non-electric [8419 19] (other than solar water heater and system), Pressure vessels, reactors, columns or towers or chemical storage tanks [8419 89 10], Glass lined equipment [8419 89 20], Auto claves other than for cooking or heating food, not elsewhere specified or included [8419 89 30], Cooling towers and similar plants for direct cooling (without a separating wall) by means of recirculated water [8419 89 40], Plant growth chambers and rooms and tissue culture chambers and rooms having temperature, humidity or light control [8419 89 60], Apparatus for rapid heating of semi-conductor devices , apparatus for chemical or physical vapour deposition on semiconductor wafers; apparatus for chemical vapour deposition on LCD substratus [8419 89 70]; parts [8419 90]				
8419 19			232	Solar water heater and system										
8419 20							320	Medical, surgical or laboratory sterilisers						
8420							321	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor						

8421							322	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases						
8422									122	Dish washing machines, household [8422 11 00] and other [8422 19 00]				
8422 20 00, 8422 30 00, 8422 40 00, 8522 90 [other than 8422 11 00, 8422 19 00]							323	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 [other than dish washing machines]						
8423							324	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 [other than electric or electronic weighing machinery]	123	Electric or electronic 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				

8424							325	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than fire extinguishers, whether or not charged]	124	Fire extinguishers				
8425							326	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks						
8426							327	Ship's derricks; cranes including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane						
8427									125	Fork-lift trucks; other works trucks fitted with lifting or handling equipment				
8428									126	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)				
8429									127	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers				

8430									128	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers				
8431							328	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430						
8432					196	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers								
8433					197	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								
8434					198	Milking machines and dairy machinery								
8435							329	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages						

8436					199	Other agricultural, horticultural, forestry, poultry-keeping or beekeeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders							
8437			233	Machines for cleaning, sorting or grading, seed, grain or dried leguminous vegetables; machinery used in milling industry or for the working of cereals or dried leguminous vegetables other than farm type machinery and parts thereof									
8438							330	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					
8439							331	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard					
8440							332	Book-binding machinery, including book-sewing machines					

8441							333	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds						
8442							334	Machinery, apparatus and equipment (other than the machines of headings 8456 to 8465) for preparing or making plates, printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)						
8443							335	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; Printers [other than machines which perform two or more of the functions of printing, copying or facsimile transmission] capable of connecting to an automatic data processing machine or to a network printers [other than copying machines, facsimile machines]; parts and accessories thereof [other than ink cartridges with or without print head assembly and ink spray nozzle]	129	Printers which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network printers; copying machines, facsimile machines; ink cartridges with or without print head assembly and ink spray nozzle				
8444							336	Machines for extruding, drawing, texturing or cutting man-made textile materials						
8445	138	Amber charkha					337	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						

8446	139	Handloom [weaving machinery]					338	Weaving machines (looms)						
8447							339	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting						
8448							340	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindles flyers, card clothing, combs, extruding nipples, shuttles, healds and heald frames, hosiery needles)						
8449							341	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats						
8450									130	Household or laundry-type washing machines, including machines which both wash and dry				

8451							342	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 covering such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics						
8452					200	Sewing machines								
8453							343	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						
8454							344	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries						
8455							345	Metal-rolling mills and rolls therefor						
8456							356	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						
8457							357	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal						

8458							348	Lathes (including turning centres) for removing metal						
8459							349	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458						
8460							350	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						
8461							351	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machinetools working by removing metal or cermets, not elsewhere specified or included						
8462							352	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						

8463							353	Other machine-tools for working metal, or cermets, without removing material						
8464							354	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass						
8465							355	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials						
8466							356	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 the machines; tool holders for any type of tool, for working in the hand						
8467							357	Tools for working in the hand, pneumatic, hydraulic or with selfcontained electric or non-electric motor						

8468							358	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8512.5; gas-operated surface tempering machines and appliances						
8470							359	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						
8471							360	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included						
8472							361	Perforating or stapling machines (staplers), pencil sharpening machines	131	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines [other than Braille typewriters, electric or non-electric, Perforating or stapling machines (staplers), pencil sharpening machines])				

8473							362	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8470 to 8472						
8474							363	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						
8475							364	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware						
8476									132	Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines				
8477							365	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter						

8478									133	Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter				
8479					201	Composting Machines	366	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter [other than Passenger boarding bridges of a kind used in airports (8479 71 00) and other (8479 79 00)]	134	Passenger boarding bridges of a kind used in airports [8479 71 00] and other [8479 79 00]				
8480							367	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics						
8481							368	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves						
8482							369	Ball bearing, Roller Bearings						
8483									135	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)				

8484									136	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				
8486								370	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories					
8487								371	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features not specified or included elsewhere in this chapter					
85			234	Following renewable energy devices & parts for their manufacture (a) Bio-gas plant (b) Solar power based devices (c) Solar power generating system (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	203	Parts for manufacture of Telephones for cellular networks or for other wireless networks								

8501							372	Electric motors and generators (excluding generating sets)						
8502							373	Electric generating sets and rotary converters						
8503							374	Parts suitable for use solely or principally with the machines of heading 8501 or 8502						
8504							375	Transformers Industrial Electronics; Electrical Transformer; Static Convertors (UPS)	137	Static converters (for example, rectifiers) and inductors [other than Transformers Industrial Electronics; Electrical Transformer; Static Convertors (UPS)]				
8505							376	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						
8506									138	Primary cells and primary batteries				
8507									139	Electric accumulators, including separators therefor, whether or not rectangular (including square)				
8508									140	Vacuum cleaners				
8509									141	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508				

8510									142	Shavers, hair clippers and hair-removing appliances, with selfcontained electric motor				
8511									143	Electrical ignition or starting equipment of a kind used for sparkignition 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				
8512									144	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles				
8513									145	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				

8514							377	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						
8515							378	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						
8516									146	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electrothermic 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				
8517					202	Telephones for cellular networks or for other wireless networks	379	Telephone sets; 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	147	ISDN System [8517 69 10], ISDN Terminal Adaptor [8517 69 20], X 25 Pads [8517 69 40]				

8518							380	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures [other than single loudspeakers, 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;	148	Single loudspeakers, mounted in their enclosures [8518 21 00], Audiofrequency electric amplifiers [8518 40 00], Electric sound amplifier sets [8518 50 00], Parts [8518 90 00]				
8519									149	Sound recording or reproducing apparatus				
8521							381	Video recording or reproducing apparatus, whether or not incorporating a video tuner						
8522									150	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521				
8523							382	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						

8525							383	Closed-circuit television (CCTV)	151	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 cameras recorders [other than CCTV]				
8525 60					204	Two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc								
8526									152	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus				
8527									153	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock				
8528							384	Computer monitors not exceeding 17 inches, Set top Box for Television (TV)	154	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 [other than computer monitors not exceeding 17 inches]				
8529									155	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528				

8530									156	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)				
8531									157	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530				
8532								385	Electrical capacitors, fixed, variable or adjustable (pre-set)					
8533								386	Electrical resistors (including rheostats and potentiometers), other than heating resistors					
8534 00								387	Printed Circuits					
8535								388	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts					

8536									158	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 fibres, bundles or cables				
8537									159	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				
8538								389	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537					
8539					205	LED lamps	390	Electrical Filaments or discharge lamps	160	Sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps [other than Electric filament or discharge lamps and LED lamps]				

8540							391	Thermionic, cold cathode or photo-cathode 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)						
8541							392	Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices; light-emitting diodes (LED); mounted piezo-electric crystals						
8542							393	Electronic integrated circuits						
8543							394	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter						
8544							395	Winding Wires; Coaxial cables; Optical Fiber	161	Insulated (including enamelled or anodised) wire, cable and other insulated electric conductors, whether or not fitted with connectors [other than Winding Wires; Coaxial cables; Optical Fiber]				
8545							396	Carbon electrodes	162	Brushes [8545 20 00] and goods under 8545 (including arc lamp carbon and battery carbon)				
8546							397	Electrical insulators of any material						

8609							399	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport [including refrigerated containers]						
87					206	Electrically operated vehicles, including two and three wheeled electric motor vehicles								
8701					207	Tractors (except road tractors for semi-trailers of engine capacity more than 1800 cc)								
8702									164	Motor vehicles for the transport of ten or more persons, including the driver				
8703							400	Cars for physically handicapped persons, subject to the following conditions: a) an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods are capable of being used by the physically handicapped persons; and b) the buyer of the car gives an affidavit that he shall not dispose of the car for a period of five years after its purchase	165	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 Cars for physically handicapped persons]				
8704							401	Refrigerated motor vehicles	166	Motor vehicles for the transport of goods [other than Refrigerated motor vehicles]				

8705									167	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological unit)				
8706									168	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705				
8707									169	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705				
8708								402	Following parts of tractors namely: a. Rear Tractor wheel rim, b. tractor centre housing, c. tractor housing transmission, d. tractor support front axle	170	Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]			
8709									171	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				

8710									172	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles				
8711									173	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars				
8712					208	Bicycles and other cycles (including delivery tricycles), not motorised								
8713			243	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled										
8714					209	Parts and accessories of bicycles and other cycles (including delivery tricycles), not motorised, of 8712			174	Parts and accessories of vehicles of headings 8711 and 8713				
8715							403	Baby carriages and parts thereof						
8716									175	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than Self-loading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles]				

8716 20 00					210	Self-loading or self-unloading trailers for agricultural purposes								
8716 80					211	Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles								
8801							404	Balloons and dirigibles, gliders and other non-powered aircraft						
8802			244	Other aircraft (for example, helicopters, aeroplanes), other than those for personal use					176	Aircrafts for personal use				
8802 60 140 00		Spacecraft (including satellites) and suborbital spacecraft launch vehicles												
8803	141	Parts of goods of heading 8801	245	Parts of goods of heading 8802										
8804							405	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto and parts thereof						
8805							406	Aircraft launching gear, deck arrestor or similar gear; ground flying trainers and parts thereof						

8901			246	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods									
8902			247	Fishing vessels; factory ships and other vessels for processing or preserving fishery products									
8903								177	Yachts and other vessels for pleasure or sports; rowing boats and canoes				
8904			248	Tugs and pusher craft									
8905			249	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									
8906			250	Other vessels, including warships and lifeboats other than rowing boats									
8907			251	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons)									
8908 00 00							407	Vessels and other floating structures for breaking up					

90			253	Coronary stents and coronary stent systems for use with cardiac catheters									
90 or any other Chapter			254	Artificial kidney	212	Blood glucose monitoring system (Glucometer) and test strips							
					213	Patent Ductus Arteriosus / Atrial Septal Defect occlusion device							
90 or 84			255	Disposable sterilized dialyzer or micro barrier of artificial kidney									
90 or any other Chapter			256	Parts of the following goods, namely:- (i) Crutches; (ii) Wheel chairs; (iii) Walking frames; (iv) Tricycles; (v) Brailers; and (vi) Artificial limbs									
			257	Assistive devices, rehabilitation aids and other goods for disabled, specified in List 3 appended to this Schedule									
9001					214	Contact lenses; Spectacle lenses	408	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked					

9002					215	Intraocular lens	409	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 [other than intraocular lens]						
9003							410	Frames and mountings for spectacles, goggles or the like, and partsthereof						
9004					216	Spectacles, corrective	411	Spectacles [other than corrective]; goggles and the like, corrective, protective or other	178	Goggles				
9005									179	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy				
9006									180	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539				

9007									181	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus				
9008									182	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers				
9010									183	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens				
9011									184	Compound optical microscopes, including those for photomicrography cinephotomicrography or microprojection				
9012									185	Microscopes other than optical microscopes; diffraction apparatus				
9013									186	Microscopes other than optical microscopes; diffraction apparatus				
9014									187	Direction finding compasses; other navigational instruments and appliances				

9015								188	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders				
9016							412	Balances of a sensitivity of 5 cg or better, with or without weights [other than electric or electronic balances]	189	Electric or electronic balances of a sensitivity of 5 cg or better, with or without weights			
9017							413	Instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in the chapter					
9017 20						217	Drawing and marking out instruments; Mathematical calculating instruments; pantographs; Other drawing or marking out instruments						
9018						218	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments						

9019					219	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus								
9020					220	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters								
9021	142	Hearing aids			221	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body								
9022					222	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			190	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for \ 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				

9023									191	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses				
9024								414	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)					
9025								415	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments					
9026								416	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					

9027							417	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, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes						
9028							418	Gas, liquid or electricity supply or production meters, including calibrating meters therefor						
9029							419	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes						
9030							420	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations						
9031							421	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors						

9032							422	Automatic regulating or controlling instruments and apparatus						
9033							423	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90						
9101									192	Wrist-watches, pocket-watches and other watches, including stopwatches, with case of precious metal or of metal clad with precious metal				
9102									193	Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101				
9103							424	Clocks with watch movements, excluding clocks of heading 9104						
9104									194	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels				
9105							425	Other clocks						

9106									195	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)				
9107									196	Time switches with clock or watch movement or with synchronous motor				
9108									197	Watch movements, complete and assembled				
9109							426	Clock movements, complete and assembled						
9110							429	Complete clock movements, unassembled or partly assembled(movement sets); incomplete clock movements, assembled; rough clock movements	198	Complete clock movements, unassembled or partly assembled(movement sets); incomplete clock movements, assembled; rough clock movements				
9111									199	Watch cases and parts thereof				
9112							428	Clock cases, and parts thereof	200	Cases for other than clocks, and parts thereof				
9113									201	Watch straps, watch bands and watch bracelets, and parts thereof				
9114							427	Other clock parts	202	Other watch parts				

92	143	Indigenous handmade musical instruments											
9201									203	Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments			
9202									204	Other string musical instruments (for example, guitars, violins, harps)			
9205									205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs			
9206 00 00									206	Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas)			
9207									207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)			
9208									208	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			

9209									209	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				
9301							430	Military weapons other than revolvers, pistols						
9302									210	Revolvers and pistols, other than those of heading 9303 or 9304				
9303							431	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzleloading 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)						
9304							432	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307						
9305							433	Parts and accessories of articles of headings 9301 to 9304						

9306							434	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						
9307							435	Swords, cut lasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor						
9401									211	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof				
9402							436	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						
9403							437	Bamboo furniture	212	Other furniture [other than bamboo furniture] and parts thereof				

9404					223	Coir products [except coir mattresses]	438	Coir mattresses, cotton pillows, mattress and quilts	213	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				
					224	Products wholly made of quilted textile materials								
9405					225	Hurricane lanterns, Kerosene lamp / pressure lantern, petromax, glass chimney, and parts thereof			214	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				
					226	LED lights or fixtures including LED lamps								
					227	LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)								
9405 50 31			258	Kerosene pressure lantern	225	Hurricane lanterns, Kerosene lamp / pressure lantern, petromax, glass chimney, and parts thereof								
9405 91 00, 9405 92 00 or 9405 99 00			259	Parts of kerosene pressure lanterns including gas mantles										
9406							439	Prefabricated buildings						

9503					228	Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [other than electronic toys]	440	Electronic Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof)						
9504					229	Playing cards, chess board, carom board and other board games, like ludo, etc. [other than Video game consoles and Machines]			215	Video games consoles and Machines				
9505									216	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes				
9506					230	Sports goods other than articles and equipments for general physical exercise	441	Swimming pools and padding pools	217	Articles and equipment for general physical exercise, gymnastics, athletics				
9507					231	Fishing rods, fishing hooks, and other line fishing tackle; fish landing nets, butterfly nets and smilar nets; decoy "birds" (other than those of heading 9208) and similar hunting or shooting requisites								
9508									218	Roundabouts, swings, shooting galleries and other fairground amusements; [other than travelling circuses and travelling menageries]				

9601									219	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)				
9602									220	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				
9603 10 00			260	Broomsticks										
9603 [other than 9603 10 00]	144	Muddhas made of sarkanda and phool bahari jhadoo					443	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) [other than brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles]						
9604 00 00							444	Hand sieves and hand riddles						
9605							445	Travel sets for personal toilet, sewing or shoe or clothes cleaning						

9606 21 00, 9606 22 00, 9606 29, 9606 30							442	Buttons, of plastics not covered with the textile material, of base metals, buttons of coconut shell, button blanks						
9607							446	Slide fasteners and parts thereof						
9608					232	Pens [other than Fountain pens, stylograph pens]	447	Fountain pens, stylograph pens and other pens						
					233	Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoals and tailor's chalk								
9609	145	Slate pencils and chalk sticks			233	Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoals and tailor's chalk								
9610 00	146	Slates					448	Boards, with writing or drawing surface, whether or not framed						
9611									221	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; handoperated composing sticks and hand printing sets incorporating such composing sticks				

9612							449	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes						
9613									222	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks				
9614									223	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof				
9615						234	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							
9616									224	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations				
9617									225	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners				

9705			262	Numismatic coins	239	Collections and collectors' pieces of zoological, botanical,mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest [other than numismatic coins]								
9706					240	Antiques of an age exceeding one hundred years								
9801							451	All items of machinery including prime movers, instruments, apparatus and appliances, control gear and transmission equipment, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of the aforesaid items and their components, required for the initial setting up of a unit, or the substantial expansion of an existing unit, of a specified: (1) industrial plant, (2) irrigation project, (3) power project, (4) mining project, (5) project for the exploration for oil or other minerals, and (6) such other projects as the Central Government may, having regard to the economic development of the country notify in the Official Gazette in this behalf; and spare parts, other raw materials (including semi-finished materials of consumable stores) not exceeding 10% of the value of the goods specified above, provided that such spare parts, raw materials or consumable stores are essential for the maintenance of the plant or project mentioned in (1) to (6) above.						

9802							452	Laboratory chemicals							
9803	147	Passenger baggage													
9804			263	Drugs or medicines including their salts and esters and diagnostic test kits specified at S.No.180 above and Formulations specified at S.No.181 above, intended for personal use.	241	Other Drugs and medicines intended for personal use			227	All dutiable articles intended for personal use					
Any chapter	148	Puja samagri namely,- (i) Rudraksha, rudraksha mala, tulsikanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau; (iv) Panchamrit, (v) Vibhuti sold by religious institutions, (vi) Unbranded honey [proposed GST Nil] (vii) Wick for diya. (viii) Roli (ix) Kalava (Raksha sutra) (x) Chandan tika	252	Parts of goods of headings 8901, 8902, 8904, 8905, 8906, 8907			453	Goods which are not specified in Schedule I, II, IV, V or VI							
-	149	Supply of lottery by any person other than State Government, Union Territory or Local authority subject to the condition that the supply of such lottery has suffered appropriate central tax, State tax, Union territory tax or integrated tax, as the case may be, when supplied by State Government, Union Territory or local authority, as the case may be, to the lottery distributor or selling agent appointed by the State Government, Union Territory or local authority, as the case may be.		242	Lottery run by State Governments Explanation 1.- For the purposes of this entry, value of supply of lottery under sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 shall be deemed to be 100/112 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher. Explanation 2.- (1) "Lottery run by State Governments" means a lottery not allowed to be sold in any state other than the organising state. (2) Organising state has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010.			228	Lottery authorized by State Governments Explanation 1.- For the purposes of this entry, value of supply of lottery under sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher. Explanation 2.- (1) "Lottery authorized by State Governments" means a lottery which is authorized to be sold in State(s) other than the organising state also. (2) Organising state has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010						