

Depreciation Rate Chart as per Part "C" of Schedule II of
The Companies Act 2013

Nature of Assets	Useful Life	Rate [SLM]	Rate [WDV]
I Buildings [NESD]			
(a) Building (other than factory buildings) RCC Frame Structure	60 Years	1.58%	4.87%
(b) Building (other than factory buildings) other than RCC Frame Structure	30 Years	3.17%	9.50%
(c) Factory buildings	30 Years	3.17%	9.50%
(d) Fences, wells, tube wells	5 Years	19.00%	45.07%
(e) Other (including temporary structure, etc.)	3 Years	31.67%	63.16%
II Bridges, culverts, bunkers, etc. [NESD]	30 Years	3.17%	9.50%
III Roads [NESD]			
(a) Carpeted Roads			
(i) Carpeted Roads - RCC	10 Years	9.50%	25.89%
(ii) Carpeted Roads - other than RCC	5 Years	19.00%	45.07%
(b) Non-carpeted roads	3 Years	31.67%	63.16%
IV Plant and Machinery			
(a) General rate applicable to Plant and Machinery not covered under Special Plant and Machinery			
(i) Plant and Machinery other than continuous process plant not covered under specific			
(ii) Continuous process plant for which no special rate has been prescribed under (ii) below	15 Years	6.33%	18.10%
(b) Special Plant and Machinery			
(i) Plant and Machinery related to production and exhibition of Motion Picture Films	8 Years	11.88%	31.23%
1 Cinematograph films - Machinery used in the production and exhibition of cinematograph films, recording and reproducing equipments, developing machines, printing machines, editing machines, synchronizers and studio lights	13 Years	7.31%	20.58%
2 Projecting equipment for exhibition of films			
(ii) Plant and Machinery used in glass			
1 Plant and Machinery except direct fire glass melting furnaces - Recuperative and regenerative glass melting furnaces	13 Years	7.31%	20.58%
2 Plant and Machinery except direct fire glass melting furnaces - Moulds [NESD]	13 Years	7.31%	20.58%
3 Float Glass Melting Furnaces [NESD]			
(iii) Plant and Machinery used in mines and quarries	8 Years	11.88%	31.23%
Portable underground machinery and earth	10 Years	9.50%	25.89%
moving machinery used in open cast mining	8 Years	11.88%	31.23%

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(iv)	Plant and Machinery used in Telecommunications [NESD]			
	1 Towers			
	2 Telecom transceivers, switching centres, transmission and other network equipment			
	3 Telecom - Ducts, Cables and optical fibre	18 Years	5.28%	15.33%
	4 Satellites	13 Years	7.31%	20.58%
(v)	Plant and Machinery used in exploration, production and refining oil and gas [NESD]	18 Years	5.28%	15.33%
	1 Refineries	18 Years	5.28%	15.33%
	2 Oil and gas assets (including wells), processing plant and facilities	25 Years	3.80%	11.29%
	3 Petrochemical Plant	25 Years	3.80%	11.29%
	4 Storage tanks and related equipment	25 Years	3.80%	11.29%
	5 Pipelines	25 Years	3.80%	11.29%
	6 Drilling Rig	30 Years	3.17%	9.50%
	7 Field operations (above ground) Portable boilers, drilling tools, well-head tanks, etc.	30 Years	3.17%	9.50%
	8 Loggers	8 Years	11.88%	31.23%
(vi)	Plant and Machinery used in generation, transmission and distribution of power [NESD]	8 Years	11.88%	31.23%
	1 Thermal / Gas / Combined Cycle Power Generation Plant	40 Years	2.38%	7.22%
	2 Hydro Power Generation Plant	40 Years	2.38%	7.22%
	3 Nuclear Power Generation Plant	40 Years	2.38%	7.22%
	4 Transmission lines, cables and other network assets	40 Years	2.38%	7.22%
	5 Wind Power Generation Plant	22 Years	4.32%	12.73%
	6 Electric Distribution Plant	35 Years	2.71%	8.20%
	7 Gas Storage and Distribution Plant	30 Years	3.17%	9.50%
	8 Water Distribution Plant including pipelines	30 Years	3.17%	9.50%
(vii)	Plant and Machinery used in manufacture of			
	1 Sinter Plant	20 Years	4.75%	13.91%
	2 Blast Furnace	20 Years	4.75%	13.91%
	3 Coke Ovens	20 Years	4.75%	13.91%
	4 Rolling mill in steel plant	20 Years	4.75%	13.91%
	5 Basic Oxygen Furnace Converter	25 Years	3.80%	11.29%

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(viii)	Plant and Machinery used in manufacture of non-ferrous metals			
	1 Metal pot line [NESD]	40 Years		
	2 Bauxite crushing and grinding section	40 Years	2.38%	7.22%
	3 Digester Section [NESD]	40 Years	2.38%	7.22%
	4 Turbine [NESD]	40 Years	2.38%	7.22%
	5 Equipments for Calcinations [NESD]	40 Years	2.38%	7.22%
	6 Copper Smelter [NESD]	40 Years	2.38%	7.22%
	7 Roll Grinder	40 Years	2.38%	7.22%
	8 Soaking Pit	30 Years	3.17%	9.50%
	9 Annealing Furnace	30 Years	3.17%	9.50%
	10 Rolling Mills	30 Years	3.17%	9.50%
	11 Equipments for Scalping, Slitting, etc. [NESD]	30 Years	3.17%	9.50%
	12 Surface Miner, Ripper Dozer, etc. used in mines	25 Years	3.80%	11.29%
	13 Copper refining plant [NESD]	25 Years	3.80%	11.29%
(ix)	Plant and Machinery used in medical and surgical operations [NESD]	13 Years	7.31%	20.58%
	1 Electrical Machinery, X-ray and electrotherapeutic apparatus and accessories thereto, medical, diagnostic equipments, namely, Cat-scan, Ultrasound Machines, ECG Monitors, etc.	15 Years	6.33%	18.10%
	2 Other Equipments			
(x)	Plant and Machinery used in manufacture of pharmaceuticals and chemicals [NESD]	20 Years	4.75%	13.91%
	1 Reactors	20 Years	4.75%	13.91%
	2 Distillation Columns	20 Years	4.75%	13.91%
	3 Drying equipments / Centrifuges and Decanters	20 Years	4.75%	13.91%
	4 Vessel / Storage tanks	12 Years	7.92%	22.09%
(xi)	Plant and Machinery used in civil construction			
	1 Concreting, Crushing, Piling Equipments and Road Making Equipments	20 Years	4.75%	13.91%
	2 Heavy Lift Equipments -	15 Years	6.33%	18.10%
	- Cranes with capacity more than 100 tons	10 Years	9.50%	25.89%
	- Cranes with capacity less than 100 tons			
	3 Transmission line, Tunnelling Equipments [NESD]	9 Years	10.56%	28.31%
		12 Years	7.92%	22.09%
	4 Earth-moving equipments	15 Years	6.33%	18.10%

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5	Others including Material Handling / Pipeline / Welding Equipments [NESD]			
(xii)	Plant and Machinery used in salt works [NESD]			

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V Furniture and fittings [NESD]	10 Years	9.50%	25.89%
(a) General furniture and fittings	8 Years	11.88%	31.23%
(b) Furniture and fittings used in hotels, restaurants and boarding houses, schools, colleges and other education institutions, libraries, welfare centres, meeting halls, cinema houses, theatres and circuses and furniture and fittings let out on hire for used on occasion of marriages and similar functions			
VI Motor Vehicles [NESD]			
(a) Motor cycles, scooters and other mopeds	10 Years	9.50%	25.89%
(b) Motor buses, motor lorries, motor cars and motor taxies used in a business of running them on hire	6 Years	15.83%	39.30%
(c) Motor buses, motor lorries, motor cars and motor taxies other than those used in a business of running them on	8 Years	11.88%	31.23%
(d) Motor tractors, harvesting combines and heavy vehicles	8 Years	11.88%	31.23%
(e) Electrically operated vehicles including battery powered or fuel cell powered vehicles	8 Years	11.88%	31.23%
VII Ships [NESD]			
(a) Ocean-going ships			
(i) Bulk Carriers and liner vessels			
(ii) Crude tankers, product carriers and easy chemical carriers with or without conventional	25 Years	3.80%	11.29%
(iii) Chemicals and Acid Carriers	20 Years	4.75%	13.91%
1 With Stainless steel tanks	25 Years	3.80%	11.29%
2 With other tanks	20 Years	4.75%	13.91%
(iv) Liquefied gas carriers	30 Years	3.17%	9.50%
(v) Conventional large passenger vessels which are used for cruise purpose also	30 Years	3.17%	9.50%
(vi) Coastal service ships of all categories	30 Years	3.17%	9.50%
(vii) Offshore supply and support vessels	20 Years	4.75%	13.91%
(viii) Catamarans and other high speed passenger for ships or boats	20 Years	4.75%	13.91%
(ix) Drill ships	25 Years	3.80%	11.29%
(x) Hovercrafts	15 Years	6.33%	18.10%
(xi) Fishing vessels with wooden hull	10 Years	9.50%	25.89%
(xii) Dredgers, tugs, barges, survey launches and other similar ships used mainly for dredging	14 Years	6.79%	19.26%
(b) Vessels ordinarily operating on inland waters			
(i) Speed boats	13 Years	7.31%	20.58%
(ii) Other vessels	28 Years	3.39%	10.15%

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VIII Aircrafts or Helicopters [NESD]	20 Years	4.75%	13.91%
IX Railway siding, locomotives, rolling stocks, tramways and railway used by concerns, excluding railway	15 Years	6.33%	18.10%
X Ropeway structures [NESD]	15 Years	6.33%	18.10%
XI Office equipments [NESD]	5 Years	19.00%	45.07%
XII Computers and data processing units [NESD]			
(a) Servers and networks	6 Years	15.83%	39.30%
(b) End user devices, such as, desktops, laptops, etc.	3 Years	31.67%	63.16%
XIII Laboratory equipment [NESD]			
(a) General laboratory equipment	10 Years	9.50%	25.89%
(b) Laboratory equipments used in education institutions	5 Years	19.00%	45.07%
XIV Electrical Installations and Equipment [NESD]	10 Years	9.50%	25.89%
XV Hydraulic works, pipelines and sluices [NESD]	15 Years	6.33%	18.10%

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