

Government Notifications
SRI LANKA EXPORT DEVELOPMENT ACT, No. 40 OF 1979
Order under Section 14

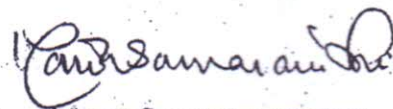
BY virtue of powers vested in me by Section 14 (1) of the Sri Lanka Export Development Act, No. 40 of 1979, I, Malik Samarawickrama, Minister of Development Strategies and International Trade with the concurrence of the Minister of Finance and Mass Media, do by this Order declare that with effect from 28.11.2017, a Cess shall be charged, levied and paid on all goods enumerated in Column III of the Schedule hereto at rates specified in the corresponding entry in Column IV in the same Schedule hereto, on the aggregate of a sum equivalent to their value for Customs duty purposes at the time of importation and a sum equivalent to ten per centum (10%) of such value, provided however, that;

- (1) Wherever more than one rate is specified in Column IV of the Schedule hereto, the applicable rate for the purpose of calculating the Cess payable shall be that rate the application of which results in a higher amount being payable as Cess.
- (2) The Cess hereby imposed shall not apply to;
 - (i) Ayurveda, Siddha and Unani raw and prepared drugs and medicinal plants specified by Notification published in *Gazette* by the Director General of Customs in consultation with the Secretary to the Ministry which is responsible to the subject of Ayurveda, and Ayurveda, Siddha and Unani preparations (other than cosmetics preparations) imported, subject to the approval of the Secretary to the Treasury.
 - (ii) Any product or preparation registered as drug or device under the Cosmetics Devices and Drugs Act.
 - (iii) Raw material, intermediate goods, parts and accessories to be used for the manufacture of fashion jewellery and containers for packing imported on the recommendation of the Secretary, Ministry of Industry and Commerce.
 - (iv) Goods for any specified project referred to in paragraph f (ii) of PART II of the First Schedule to the Value Added Tax Act, No. 14 of 2002, as identified by the Minister in charge of the subject of Finance, on which taxes are borne by the Government taking into consideration the economic benefit to the country.
 - (v) Following equipment, accessories and parts thereof, for use in agriculture and related activities, imported on the recommendation of the Secretary to the Ministry of Agriculture, subject to approval by the Director General of Customs:

Weather stations, green houses, poly-tunnels, sprinkler/misting systems, drip irrigation systems, fertigation systems, hydroponic systems, mulch films, pond liner, and shade for netting.
 - (vi) Multi-layered packing material consisting of laminates of papers, polyethylene film and aluminium foil, or of polyethylene and ethylene vinyl alcohol polymer used for packing of liquid milk, vegetable juice and fruit juice, imported on the recommendation of the Secretary of the Ministry of Industry and Commerce subject to approval by the Director General of Customs.
 - (vii) Import of samples in relations to business worth not more than Rs. 50,000/= subject to such terms and conditions as prescribed by the Director General of Customs.

- (viii) Multi-layered sheets of polyethylene and polyvinyl alcohol where polyvinyl alcohol sheet is laminated between two polyethylene sheets, of a thickness exceeding 275 microns, whether or not printed, for the manufacture of tubes for packaging of tooth-pastes, cosmetics etc., imported on the recommendation of the Secretary to the Ministry of Industry and Commerce subject to approval by the Director General of Customs.
- (ix) High density polyethylene sheets, of a thickness exceeding 0.5 mm and the width not less than 4.0 m, in role form, for aquaculture ponds lining, imported on the recommendation of the Secretary to the Ministry of Fisheries and Aquatic Resources Development subject to approval by the Director General of Customs.
- (x) Unbranded new tyre casings without any markings, imported by a branded tyre manufacturer for local value addition process on the recommendation of the Secretary to the Ministry of Industry and Commerce and subject to approval by the Director General of Customs.
- (xi) Bars and rods, not further worked that hot rolled, hot drawn or extruded, imported on the recommendation of the Secretary to the Ministry of Industry and Commerce by a local leaf spring manufacture, subject to approval by the Director General of Customs.
- (xii) Linear low density Polyethylene, imported by a Silage Manufacture to supply silage to the local livestock farmers on the recommendation of Department of Animal Production and Health subject to approval by the Director General of Customs.
- (xiii) Any machinery, equipment, accessory and raw materials or intermediate materials, to be used for manufacturing of biodegradable packaging products by manufacturers of such products, registered under the Ministry in charge of the subject of Industries, on the recommendation of Secretary to the Ministry in charge of the subject of Environment and subject to approval of Director General of Customs.

The orders made under section 14 (1) of the Sri Lanka Export Development Act, No. 40 of 1979 and published in the *Gazette Extraordinary*, No. 1992/52 of 11.11.2016, *Gazette Extraordinary*, No. 2011/09 of 21.03.2017 and *Gazette Extraordinary*, No. 2030/19 of 01.08.2017 or any other order issued under the said section for imports are hereby rescinded.



MALIK SAMARAWICKRAMA,
Minister of Development Strategies and International Trade.

Ministry of Development Strategies and International Trade,
Colombo 01,
27.11.2017.

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
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Schedule

03.05		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.	
		Fish fillets, dried, salted or in brine, but not smoked:	
	0305.31	Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	Rs. 10/= per kg
	0305.32	Fish of the families <i>Bregmacerothidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	Rs. 10/= per kg
	0305.39	Other	Rs. 10/= per kg
		Smoked fish, including fillets, other than edible fish offal :	
	0305.41	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusecha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic Salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	Rs. 10/= per kg
	0305.42	Herrings (<i>Chupea harengus</i> , <i>Chupea pallasii</i>)	Rs. 10/= per kg
	0305.43	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	Rs. 10/= per kg
	0305.44	Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	Rs. 10/= per kg
	0305.49	Other :	Rs. 10/= per kg
		Dried fish, other than edible fish offal, whether or not salted but not smoked :	
	0305.51	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Rs. 20/= per kg
		Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :	
	0305.61	Herrings (<i>Chupea harengus</i> , <i>Chupea pallasii</i>)	Rs. 10/= per kg
	0305.62	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Rs. 10/= per kg
	0305.63	Anchovies (<i>Engraulis spp.</i>)	Rs. 10/= per kg
	0305.64	Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	Rs. 10/= per kg
	0305.69	Other	Rs. 10/= per kg
		Fishfins, heads, tails, maws and other edible fish offal:	
	0305.71	Shrak fins	Rs. 20/= per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
	0305.72	--	Fish heads, tails and maws
	0305.72.10	---	Fish maws
			Rs. 20/= per kg
03.06			Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.
		-	Frozen :
	0306.16	--	Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)
	0306.17	--	Other shrimps and prawns
		-	Not frozen :
	0306.35	--	Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)
	0306.36	--	Other shrimps and prawns
	0306.95	---	Shrimps and prawns
			30% or Rs. 100/= per kg
04.04			Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.
	0404.10	-	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter
	0404.90	-	Other
			30% or Rs. 100/= per kg
04.06			Cheese and curd.
	0406.10	-	Fresh (unripened or uncured) cheese, including whey cheese, and curd
	0406.20	-	Grated or powdered cheese, of all kinds
	0406.30	-	Processed cheese, not grated or powdered
	0406.40	-	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>
	0406.90	-	Other cheese
			15% or Rs. 150/= per kg
			30% or Rs. 300/= per kg
			30% or Rs. 300/= per kg
			15% or Rs. 150/= per kg
			30% or Rs. 300/= per kg
04.08			Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.
		-	Egg yolks :
	0408.11	--	Dried
	0408.19	--	Other
			30% or Rs. 300/= per kg
			30% or Rs. 300/= per kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
		-	Other :	
	0408.91	--	Dried	30% or Rs. 300/= per kg
	0408.99	--	Other	30% or Rs. 300/= per kg
04.10	0410.00		Edible products of animal origin, not elsewhere specified or included.	30% or Rs. 300/= per kg
06.03			Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	
		-	Fresh :	
	0603.11	--	Roses	30% or Rs. 110/= per kg
	0603.12	--	Carnations	30% or Rs. 110/= per kg
	0603.13	--	Orchids	30% or Rs. 110/= per kg
	0603.14	--	Chrysanthemums	30% or Rs. 110/= per kg
	0603.15	--	Lilies (<i>Lilium spp.</i>)	30% or Rs. 110/= per kg
	0603.19	--	Other :	
	0603.19.10	---	Anthuriums	30% or Rs. 110/= per kg
	0603.19.90	---	Other	30% or Rs. 110/= per kg
	0603.90	-	Other	30% or Rs. 110/= per kg
06.04			Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	
	0604.20	-	Fresh	30% or Rs. 110/= per kg
	0604.90	-	Other	30% or Rs. 110/= per kg
07.02	0702.00		Tomatoes, fresh or chilled.	30% or Rs. 110/=per kg
07.03			Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	
	0703.90	-	Leeks and other alliaceous vegetables	30% or Rs. 110/=per kg
07.04			Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	
	0704.10	-	Cauliflowers and headed broccoli	30% or Rs. 110/=per kg
	0704.20	-	Brussels sprouts	30% or Rs. 110/=per kg
	0704.90	-	Other	30% or Rs. 110/=per kg
07.05			Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.	

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
	-	Lettuce :	
	0705.11	Cabbage lettuce (head lettuce)	30% or Rs. 110/=per kg
	0705.19	Other	30% or Rs. 110/=per kg
	-	Chicory :	
	0705.21	Witloof chicory (<i>Cichorium intybusvar foliosum</i>)	30% or Rs. 110/=per kg
	0705.29	Other	30% or Rs. 110/=per kg
07.06		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	
	0706.10	Carrots and turnips	30% or Rs. 110/=per kg
	0706.90	Other	30% or Rs. 110/=per kg
07.07	0707.00	Cucumbers and gherkins, fresh or chilled :	
	0707.00.10	Cucumbers	30% or Rs. 110/=per kg
	0707.00.20	Gherkins	30% or Rs. 110/=per kg
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled.	
	0708.10	Peas (<i>Pisum sativum</i>)	30% or Rs. 110/=per kg
	0708.20	Beans (<i>Vigna spp., Phaseolus spp.</i>)	30% or Rs. 110/=per kg
	0708.90	Other leguminous vegetables	30% or Rs. 110/=per kg
07.09		Other vegetables, fresh or chilled.	
	0709.20	Asparagus	30% or Rs. 110/=per kg
	0709.30	Aubergines (egg-plants)	30% or Rs. 110/=per kg
	0709.40	Celery other than celeriac	30% or Rs. 110/=per kg
	-	Mushrooms and truffles :	
	0709.51	Mushrooms of the genus <i>Agaricus</i>	30% or Rs. 110/=per kg
	0709.59	Other	
	0709.59.10	Truffles	30% or Rs. 110/=per kg
	0709.59.90	Other	30% or Rs. 110/=per kg
	0709.60	Fruits of the genus <i>Capsicum</i> of the genus <i>Pimenta</i>	30% or Rs. 110/=per kg
	0709.70	Spinach, New Zealand spinach and orache spinach (garden spinach)	30% or Rs. 110/=per kg
	-	Other	
	0709.91	Globe artichokes	30% or Rs. 110/=per kg
	0709.92	Olives	30% or Rs. 110/=per kg
	0709.93	Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)	30% or Rs. 110/=per kg
	-	Sweet corn (<i>Zea mays var.saccharata</i>), whether or not on the cob:	
	0709.99.12	Other	30% or Rs. 110/=per kg
	0709.99.20	Other	30% or Rs. 110/=per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
07.10		Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	
	0710.10	Potatoes :	
	0710.10.10	Uncooked	30% or Rs. 110/=per kg
	0710.10.20	Cooked	30% or Rs. 110/=per kg
		Leguminous vegetables, shelled or unshelled :	
	0710.21	Peas (<i>Pisum sativum</i>) :	
	0710.21.10	Uncooked	30% or Rs. 110/=per kg
	0710.21.20	Cooked	30% or Rs. 110/=per kg
	0710.22	Beans (<i>Vigna spp., Phaseolus spp.</i>) :	
	0710.22.10	Uncooked	30% or Rs. 110/=per kg
	0710.22.20	Cooked	30% or Rs. 110/=per kg
	0710.29	Other :	
	0710.29.10	Uncooked	30% or Rs. 110/=per kg
	0710.29.20	Cooked	30% or Rs. 110/=per kg
	0710.30	Spinach, New Zealand spinach and orache spinach (garden spinach) :	
	0710.30.10	Uncooked	30% or Rs. 110/=per kg
	0710.30.20	Cooked	30% or Rs. 110/=per kg
	0710.40	Sweet corn :	
	0710.40.10	Uncooked	30% or Rs. 110/=per kg
	0710.40.20	Cooked	30% or Rs. 110/=per kg
	0710.80	Other Vegetables :	
	0710.80.10	Uncooked	30% or Rs. 110/=per kg
	0710.80.20	Cooked	30% or Rs. 110/=per kg
	0710.90	Mixtures of vegetables :	
	0710.90.10	Uncooked	30% or Rs. 110/=per kg
	0710.90.20	Cooked	30% or Rs. 110/=per kg
07.11		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.	
	0711.20	Olives	30% or Rs. 110/=per kg
	0711.40	Cucumbers and gherkins :	
	0711.40.10	Cucumbers	30% or Rs. 110/=per kg
	0711.40.90	Gherkins	30% or Rs. 110/=per kg
		Mushrooms and truffles :	
	0711.51	Mushrooms of the genus <i>Agaricus</i>	30% or Rs. 150/=per kg
	0711.59	Other	30% or Rs. 150/=per kg
	0711.90	Other vegetables; mixtures of vegetables :	
	0711.90.10	Garlic	30% or Rs. 110/=per kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	0711.90.20	---	Onions	30% or Rs. 110/=per kg
	0711.90.30	----	Capers	30% or Rs. 110/=per kg
	0711.90.90	----	Other	30% or Rs. 110/=per kg
07.12			Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	
	0712.20	-	Onions	Rs. 200/= per kg
		-	Mushrooms, wood ears (<i>Auricularia Spp.</i>) jelly fungi (<i>Tremella spp.</i>) and truffles :	
	0712.31	--	Mushrooms of the genus <i>Agaricus</i>	30% or Rs. 150/=per kg
	0712.32	--	Wood ears (<i>Auricularia spp.</i>)	30% or Rs. 150/=per kg
	0712.33	--	Jelly fungi (<i>Tremella spp.</i>)	30% or Rs. 150/=per kg
	0712.39	--	Other	30% or Rs. 150/=per kg
	0712.90	-	Other vegetables; mixtures of vegetables :	
	0712.90.10	----	Garlic	30% or Rs. 110/=per kg
	0712.90.90	----	Other	Rs. 600/= per kg
07.14			Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.	
	0714.10	-	Manioc (cassava)	30% or Rs. 110/=per kg
	0714.20	-	Sweet potatoes	30% or Rs. 110/=per kg
	0714.30	-	Yams (<i>Dioscorea spp.</i>)	30% or Rs. 110/=per kg
	0714.40	-	Taro (<i>Colocasia spp.</i>)	30% or Rs. 110/=per kg
	0714.50	-	Yautia (<i>Xanthosoma spp.</i>)	30% or Rs. 110/=per kg
	0714.90	-	Other	30% or Rs. 110/=per kg
08.01			Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	
		-	Coconuts :	
	0801.11	--	Desiccated :	
	0801.11.10	----	Edible 'Copra'	30% or Rs. 110/=per kg
	0801.11.90	----	Other	30% or Rs. 110/=per kg
	0801.12	--	In the inner shell (endocarp)	30% or Rs. 110/=per kg
	0801.19	--	Other :	
	0801.19.20	----	Seed coconut	30% or Rs. 110/=per kg
	0801.19.30	----	King coconut	30% or Rs. 110/=per kg
	0801.19.90	----	Other	30% or Rs. 110/=per kg
		-	Brazil nuts :	
	0801.21	--	In shell :	
	0801.21.10	----	Fresh	30% or Rs. 110/=per kg
	0801.21.90	----	Other	30% or Rs. 110/=per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
	0801.22	-- Shelled	30% or Rs. 110/=per kg
		- Cashew nuts :	
	0801.32	-- Shelled	30% or Rs. 110/=per kg
08.02		Other nuts, fresh or dried, whether or not shelled or peeled.	
		- Almonds :	
	0802.11	-- In shell :	
	0802.11.90	--- Other	30% or Rs. 110/=per kg
	0802.12	-- Shelled	30% or Rs. 110/=per kg
		- Hazelnuts or filberts (<i>Corylus spp.</i>) :	
	0802.21	-- In shell :	
	0802.21.10	--- Fresh	30% or Rs. 110/=per kg
	0802.21.90	--- Other	30% or Rs. 110/=per kg
	0802.22	-- Shelled	30% or Rs. 110/=per kg
		- Walnuts :	
	0802.31	-- In shell :	
	0802.31.10	--- Fresh	30% or Rs. 110/=per kg
	0802.31.90	--- Other	30% or Rs. 110/=per kg
	0802.32	-- Shelled	30% or Rs. 110/=per kg
	0802.40	- Chestnuts (<i>Castanea spp.</i>):	
	0802.41	-- In shell	30% or Rs. 110/=per kg
	0802.42	-- Shelled	30% or Rs. 110/=per kg
	0802.50	- Pistachios :	
	0802.51	-- In shell	30% or Rs. 110/=per kg
	0802.52	-- Shelled	30% or Rs. 110/=per kg
		- Macadamia nuts	
	0802.62	-- Shelled	30% or Rs. 110/=per kg
	0802.70	- Kola nuts (<i>Cola spp.</i>)	30% or Rs. 110/=per kg
	0802.80	- Areca nuts	
	0802.80.10	--- Fresh (not shelled or peeled)	30% or Rs. 110/=per kg
	0802.80.90	--- Other	30% or Rs. 110/=per kg
	0802.90	- Other:	
	0802.90.10	--- Other(not shelled or peeled)	30% or Rs. 110/=per kg
	0802.90.90	--- Other	30% or Rs. 110/=per kg
08.03		Bananas, including plantains, fresh or dried :	
	0803.10	- Plantains	
	0803.10.10	--- Fresh	30% or Rs. 120/= per kg
	0803.10.90	--- Other	30% or Rs. 120/= per kg
	0803.90	- Other	
	0803.90.10	--- Fresh	30% or Rs. 120/= per kg
	0803.90.90	--- Other	30% or Rs. 120/= per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.	
	0804.20	Figs :	
	0804.20.10	Fresh	30% or Rs. 120/= per kg
	0804.20.20	Dried	30% or Rs. 120/= per kg
	0804.30	Pineapples :	
	0804.30.10	Fresh	30% or Rs. 120/= per kg
	0804.30.20	Dried	30% or Rs. 120/= per kg
	0804.40	Avocados :	
	0804.40.10	Fresh	30% or Rs. 120/= per kg
	0804.40.20	Dried	30% or Rs. 120/= per kg
	0804.50	Guavas, mangoes and mangosteens :	
	0804.50.10	Guavas, fresh	30% or Rs. 120/= per kg
	0804.50.20	Guavas, dried	30% or Rs. 120/= per kg
	0804.50.30	Mangoes, fresh	30% or Rs. 120/= per kg
	0804.50.40	Mangoes, dried	30% or Rs. 120/= per kg
	0804.50.50	Mangosteens, fresh	30% or Rs. 120/= per kg
	0804.50.60	Mangosteens, dried	30% or Rs. 120/= per kg
08.05		Citrus fruit, fresh or dried.	
	0805.10	Oranges :	
	0805.10.20	Dried	20% or Rs. 120/= per kg
		Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids :	
	0805.21	Mandarins (including tangerines and satsumas) :	
	0805.21.10	Fresh	Rs. 30/= per kg
	0805.21.20	Dried	30% or Rs. 120/= per kg
	0805.22	Clementines :	
	0805.22.10	Fresh	Rs. 30/= per kg
	0805.22.20	Dried	30% or Rs. 120/= per kg
	0805.29	Other:	
	0805.29.10	Fresh	Rs. 30/= per kg
	0805.29.20	Dried	30% or Rs. 120/= per kg
	0805.40	Grapefruit, including pomelos :	
	0805.40.10	Fresh	30% or Rs. 120/= per kg
	0805.40.20	Dried	30% or Rs. 120/= per kg
	0805.50	Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>icrus aurantifolia</i> , <i>Citrus latifolia</i>):	
	0805.50.10	Fresh	30% or Rs. 120/= per kg
	0805.50.20	Dried	30% or Rs. 120/= per kg
	0805.90	Other :	
	0805.90.10	Fresh	30% or Rs. 120/= per kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	0805.90.20	---	Dried	30% or Rs. 120/= per kg
08.07			Melons (including watermelons) and papaws (Papayas), fresh.	
		-	Melons (including watermelons) :	
	0807.11	--	Watermelons	30% or Rs. 120/= per kg
	0807.19	--	Other	30% or Rs. 120/= per kg
	0807.20	-	Papaws (papayas)	30% or Rs. 120/= per kg
08.08			Apples, pears and quinces, fresh.	
	0808.40	-	Quinces	30% or Rs. 120/= per kg
08.09			Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	
	0809.10	-	Apricots	30% or Rs. 120/= per kg
		-	Cherries	
	0809.21	--	Sour cherries (<i>Prunus cerasus</i>)	30% or Rs. 120/= per kg
	0809.29	--	Other	30% or Rs. 120/= per kg
	0809.30	-	Peaches, including nectarines	30% or Rs. 120/= per kg
08.10			Other fruit, fresh.	
	0810.10	-	Strawberries	30% or Rs. 120/= per kg
	0810.20	-	Raspberries, blackberries, mulberries and loganberries	30% or Rs. 120/= per kg
	0810.30	-	Black, white or red currants and gooseberries	30% or Rs. 120/= per kg
	0810.40	-	Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	30% or Rs. 120/= per kg
	0810.60	-	Durians	30% or Rs. 120/= per kg
	0810.70	-	Persimmons	30% or Rs. 120/= per kg
	0810.90	-	Other :	
	0810.90.10	---	Cocoa nuts, raw	30% or Rs. 120/= per kg
08.11			Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	
	0811.10	-	Strawberries	30% or Rs. 120/= per kg
	0811.20	-	Raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries	30% or Rs. 120/= per kg
	0811.90	-	Other	30% or Rs. 120/= per kg
08.12			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	

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
		for immediate consumption.	
	0812.10	Cherries	30% or Rs. 120/= per kg
	0812.90	Other	30% or Rs. 120/= per kg
08.13		Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	
	0813.10	Apricots	30% or Rs. 120/= per kg
	0813.20	Prunes	30% or Rs. 120/= per kg
	0813.30	Apples	30% or Rs. 120/= per kg
	0813.40	Other fruit :	
	0813.40.10	Tamarind	30% or Rs. 120/= per kg
	0813.40.90	Other	30% or Rs. 120/= per kg
	0813.50	Mixtures of nuts or dried fruits of this Chapter	30% or Rs. 120/= per kg
08.14	0814.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	30% or Rs. 120/= per kg
09.01		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	
		Coffee, not roasted :	
	0901.11	Not decaffeinated :	
	0901.11.10	Coffee Seeds	15%
	0901.11.90	Other	15%
	0901.12	Decaffeinated :	
	0901.12.10	Coffee Seeds	15%
	0901.12.90	Other	15%
		Coffee, roasted :	
	0901.21	Not decaffeinated	15%
	0901.22	Decaffeinated	15%
	0901.90	Other	15%
09.04		Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> .	
		Pepper :	
	0904.11	Neither crushed nor ground	
	0904.11.10	Light Berries of pepper with a density not exceeding 450grams per liter	
	0904.11.11	Organic	15%
	0904.11.19	Other	15%
	0904.11.20	Matured Berries of pepper with a density not exceeding 450grams per liter	15%

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
	0904.11.30	--- Other, white	15%
	0904.11.90	--- Other	15%
	0904.12	-- Crushed or ground:	
	0904.12.10	--- Crushed	15%
	0904.12.20	--- Ground	15%
		- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :	
	0904.21	-- Dried, neither crushed nor ground	
	0904.21.90	--- Other	15%
09.05		Vanilla.	
	0905.10	-- Neither crushed nor ground	
	0905.10.10	--- Vanilla pods	15%
	0905.10.90	--- Other	15%
	0905.20	-- Crushed or ground	15%
09.06		Cinnamon and cinnamon-tree flowers.	
		- Neither crushed nor ground :	
	0906.11	-- Cinnamon (<i>Cinnamomum zeylanicum</i> Blume):	
	0906.11.10	--- Organic	
	0906.11.11	---- Quills cut, in retail packs of 1 kg or less and packed in cases	15%
	0906.11.12	---- Other quills	15%
	0906.11.13	---- Qullings	15%
	0906.11.14	---- Featherings	15%
	0906.11.15	---- Chips	15%
	0906.11.19	---- Other	15%
	0906.11.90	--- Other	
	0906.11.91	---- Quills cut, in retail packs of 1 kg or less and packed in cases	15%
	0906.11.92	---- Other quills	15%
	0906.11.93	---- Qullings	15%
	0906.11.94	---- Featherings	15%
	0906.11.95	---- Chips	15%
	0906.11.99	---- Other	15%
	0906.19	-- Other	15%
	0906.20	- Crushed or ground :	
	0906.20.10	--- Cinnamon (<i>Cinnamomum zeylanicum</i> Blume) crushed	15%
	0906.20.20	--- Cinnamon (<i>Cinnamomum zeylanicum</i> Blume) ground	15%
	0906.20.90	--- Other	15%
09.07		Cloves (whole fruit, cloves and stem) :	
	0907.10	- Neither crushed nor ground	
	0907.10.10	--- Organic	

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
	0907.10.11	---- Whole fruit	15%
	0907.10.12	---- Cloves	15%
	0907.10.13	---- Stems	15%
	0907.10.90	--- Other	
	0907.10.91	---- Whole fruit	15%
	0907.10.92	---- Cloves	15%
	0907.10.93	---- Stems	15%
	0907.20	- Crushed or ground	15%
09.08		Nutmeg, Mace and Cardamoms.	
		- Nutmeg	
	0908.11	-- Neither crushed nor ground	
	0908.11.10	--- Organic	
	0908.11.11	---- Wormy and Punky	15%
	0908.11.19	---- Other	15%
	0908.11.90	--- Other	
	0908.11.91	---- Wormy and Punky	15%
	0908.11.99	---- Other	15%
	0908.12	-- Crushed or ground	
	0908.12.10	--- Broken	15%
	0908.12.90	--- Other	15%
		- Mace	
	0908.21	-- Neither crushed nor ground	15%
	0908.22	-- Crushed or ground	15%
	0908.30	- Cardamoms	
	0908.31	-- Neither crushed nor ground	15%
	0908.32	-- Crushed or ground	15%
10.01		Wheat and meslin.	
		- Other :	
	1001.91.90	--- Other	25%
10.05		Maize (corn).	
	1005.90	- Other	35%
10.07	1007.00	Grain sorghum.	
	1007.10	- Seed	35%
	1007.90	- Other	35%
11.01	1101.00	Wheat or meslin flour:	

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
	1101.00.10	Of Wheat	Rs 15/= per kg
11.02		Cereal flours other than of wheat or meslin.	
	1102.20	Maize (corn) flour	15%
	1102.90	Other :	
	1102.90.10	Rice flour	15%
	1102.90.90	Other	15%
11.03		Cereal groats, meal and pellets.	
		Groats and meal :	
	1103.11	Of wheat	15%
	1103.19	Of other cereals	15%
11.04		Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except of heading 10.06; germ of cereals, whole, rolled, flaked or ground.	
		Rolled or flaked grains :	
	1104.12	Of oats	15%
	1104.19	Of other cereals	15%
		Other worked grains (for example, hulled, pearled, sliced or kibbled) :	
	1104.22	Of oats	15%
	1104.23	Of maize (corn)	15%
	1104.29	Of other cereals	15%
	1104.30	Germ of cereals, whole, rolled, flaked or ground	15%
11.05		Flour, meal, powder, flakes, granules and pellets of potatoes.	
	1105.10	Flour, meal and powder	5%
	1105.20	Flakes, granules and pellets	5%
11.06		Flour, meal and powder of the dried leguminous vegetables of heading 07.13 of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.	
	1106.10	Of the dried leguminous vegetables of heading 07.13 :	
	1106.10.90	Other	5%
	1106.20	Of sago or of roots or tubers of heading 07.14 :	
	1106.20.10	Arrowroot	10%
	1106.20.90	Other	5%
	1106.30	Of the products of Chapter 8	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	1106.30.10	---	Dried coconut kernel, ground or powdered after extracting oil	5%
	1106.30.90	---	other	5%
11.07			Malt, whether or not roasted.	
	1107.10	-	Not roasted	15%
	1107.20	-	Roasted	15%
11.08			Starches; inulin.	
		-	Starches:	
	1108.14	--	Manioc (cassava) starch	8%
12.07			Other oil seeds and oleaginous fruits, whether or not broken.	
	1207.40	-	Sesamum seeds	20%
14.04			Vegetable products not elsewhere specified or included.	
	1404.90	-	Other :	
	1404.90.10	---	Beedi leaves	Rs.2500 /= per kg
15.08			Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	
	1508.10	-	Crude oil	Rs. 15/= per kg
	1508.90	-	Other	Rs. 15/= per kg
15.09			Olive oil and its fractions, whether or not refined, but not chemically modified.	
	1509.10	-	Virgin	Rs. 15/= per kg
	1509.90	-	Other	Rs. 15/= per kg
15.10	1510.00		Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	Rs. 15/= per kg
15.12			Sunflower seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	
		-	Cotton-seed oil and its fractions :	
	1512.21	---	Crude oil, whether or not gossypol has been removed	Rs. 10/= per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
	1512.29	-- Other	Rs. 10/= per kg
15.14		Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	
		- Low erucic acid rape or colza oil and its fractions :	
	1514.11	-- Crude oil	Rs. 15/= per kg
	1514.19	-- Other	Rs. 15/= per kg
		- Other :	
	1514.91	-- Crude oil	Rs. 15/= per kg
	1514.99	-- Other	Rs. 15/= per kg
15.15		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	
		- Linseed oil and its fractions :	
	1515.11	-- Crude oil	Rs. 10/= per kg
	1515.19	-- Other	Rs. 10/= per kg
		- Maize (corn) oil and its fractions :	
	1515.21	-- Crude oil	Rs. 15/= per kg
	1515.29	-- Other	Rs. 15/= per kg
	1515.30	- Castor oil and its fractions	Rs. 15/= per kg
	1515.50	- Sesame oil and its fractions	Rs. 15/= per kg
	1515.90	- Other :	
	1515.90.90	--- Other	Rs. 15/= per kg
15.16		Animal or 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.	
	1516.20	- Vegetable fats and oils and their fractions	Rs. 50/= per kg
15.17		Margarine; edible mixture or preparations of animal or vegetable fats or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16(+)	
	1517.10	- Margarine, excluding liquid margarine	
	1517.10.20	--- Coconut Butter	Rs. 75/= per kg
	1517.90	- Other	Rs. 75/= per kg
16.01	1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	30% or Rs. 110/= per kg
16.02		Other prepared or preserved meat, meat offal or blood.	

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
		- Of poultry of heading 01.05 :	
	1602.32	Of fowls of the species <i>Gallus domesticus</i>	30% or Rs. 110/= per kg
	1602.39	Other	
		- Of swine :	
	1602.41	Hams and cuts thereof	30% or Rs. 110/= per kg
	1602.42	Shoulders and cuts thereof	
	1602.49	Other, including mixtures	30% or Rs. 110/= per kg
	1602.50	Of bovine animals	30% or Rs. 110/= per kg
	1602.90	Other, including preparations of blood of any animal	30% or Rs. 110/= per kg
16.03	1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	30% or Rs. 100/= per kg
17.02		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.	
	1702.90	Other, including invert sugar and other sugar and sugar syrup and sugar syrup blends containing in the dry state 50% by weight of fructose :	
	1702.90.10	Brewing sugar, artificial honey	Rs. 250/= per kg
		Varieties of sakkara, jaggery	
	1702.90.21	Sakkara (suger cane jaggery)	Rs. 250/= per kg
	1702.90.22	Kithul jaggery	Rs. 250/= per kg
	1702.90.29	Other	Rs. 250/= per kg
	1702.90.30	Kithul treacle	Rs. 250/= per kg
	1702.90.90	Other	Rs. 250/= per kg
17.04		Sugar confectionery (including white chocolate), not containing cocoa.	
	1704.10	Chewing gum, whether or not sugar-coated :	
	1704.10.10	In retail packaging of 1 kg or less	35% or 35% of 65% of MRP or Rs. 100/= per kg
	1704.10.90	Other	35% or Rs. 100/= per kg
	1704.90	Other :	
	1704.90.10	In retail packaging of 1 kg or less	35% or 35% of 65% of MRP or Rs. 100/= per kg
	1704.90.90	Other	35% or Rs. 100/= per kg
18.01	1801.00	Cocoa beans, whole or broken, raw or roasted :	
	1801.00.10	Whole or broken, raw	10 %
	1801.00.20	Roasted	10 %

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
18.02	1802.00	Cocoa shells, husks, skins and other cocoa waste.	10 %
18.03		Cocoa paste, whether or not defatted.	
	1803.20	Wholly or partly defatted	10 %
18.05	1805.00	Cocoa powder, not containing added sugar or other sweetening matter.	5%
18.06		Chocolate and other food preparations containing cocoa.	
	1806.10	Cocoa powder, containing added sugar or other sweetening matter	35% or Rs. 100/= per kg
	1806.20	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg Other, in blocks, slabs or bars :	35% or Rs. 100/= per kg
		Other, in blocks, slabs or bars :	
	1806.31	Filled	35% or 35% of 65% of MRP or Rs. 100/= per kg
	1806.32	Not filled	35% or 35% of 65% of MRP or Rs. 100/= per kg
	1806.90	Other	35% or 35% of 65% of MRP or Rs. 100/= per kg
19.01		Malt extract; food preparations of flour, groats, meal, strach 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 headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.	
	1901.90	Other	
	1901.90.10	Malt extract based preparations used in the making of beverages whether or not containing goods of heading 04.01 to 04.04, in retail packs or in bulk,	15%
	1901.90.90	Other	
	1901.90.91	Maize based preparations	15%
	1901.90.92	Soya bean based preparations	15%
	1901.90.93	Green gram based preparations	15%
	1901.90.99	Other	5%
19.02		Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
	-	Uncooked pasta, not stuffed or otherwise prepared :	
	1902.11	Containing eggs	30% or Rs. 80/= per kg
	1902.19	Other	30% or Rs. 80/= per kg
	1902.20	Stuffed pasta, whether or not cooked or otherwise prepared	30% or Rs. 80/= per kg
	1902.30	Other pasta	30% or Rs. 80/= per kg
	1902.40	Couscous	30% or Rs. 80/= per kg
19.04		Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.	
	1904.10	Prepared foods obtained by the swelling or roasting of cereal or cereal products	30% or Rs. 80/= per kg
	1904.20	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	30% or Rs. 80/= per kg
	1904.30	Bulgur wheat	30% or Rs. 80/= per kg
	1904.90	Other	30% or Rs. 80/= per kg
19.05		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	
	1905.10	Crispbread	35% or Rs. 100/= per kg
	1905.20	Gingerbread and the like	35% or Rs. 100/= per kg
	-	Sweet biscuits, waffles and wafers :	
	1905.31	Sweet biscuits :	
	1905.31.10	In retail packaging of 1 kg or less	35% or 35% of 65% of MRP or Rs. 100/= per kg
	1905.31.90	Other	35% or Rs. 100/= per kg
	1905.32	Waffles and wafers :	
	1905.32.10	In retail packaging of 1 kg or less	35% or 35% of 65% of MRP or Rs. 100/= per kg
	1905.32.90	Other	35% or Rs. 100/= per kg
	1905.40	Rusks, toasted bread and similar toasted products :	
	1905.40.10	In retail packaging of 1 kg or less	35% or 35% of 65% of MRP or Rs. 100/= per kg
	1905.40.90	Other	35% or Rs. 100/= per kg
	1905.90	Other :	
	1905.90.10	Bread	35% or Rs. 100/= per kg
	1905.90.20	Other, in retail packaging of 1 kg or less	35% or 35% of 65% of MRP or Rs. 100/= per kg
	1905.90.90	Other	35% or Rs. 100/= per kg
20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
	2001.10	- Cucumbers and gherkins :	
	2001.10.10	--- Cucumbers	35% or Rs. 110/= per kg
	2001.10.20	--- Gherkins	35% or Rs. 110/= per kg
	2001.90	- Other	35% or Rs. 110/= per kg
20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	
	2002.10	- Tomatoes, whole or in pieces	20% or Rs. 25/= per kg
	2002.90	- Other	20% or Rs. 25/= per kg
20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	
	2003.10	- Mushrooms of the genus <i>Agaricus</i>	35% or Rs. 125/= per kg
	2003.90	- Other	
	2003.90.10	--- Truffles	35% or Rs. 125/= per kg
	2003.90.90	--- Other	35% or Rs. 125/= per kg
20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.	
	2004.10	- Potatoes	35% or Rs. 125/= per kg
	2004.90	- Other vegetables and mixtures of vegetables	35% or Rs. 125/= per kg
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.	
	2005.10	- Homogenised vegetables	35% or Rs. 125/= per kg
	2005.20	- Potatoes	35% or Rs. 125/= per kg
	2005.40	- Peas (<i>Pisum sativum</i>)	35% or Rs. 125/= per kg
		- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) :	
	2005.51	-- Beans, shelled	35% or Rs. 125/= per kg
	2005.59	-- Other	35% or Rs. 125/= per kg
	2005.60	- Asparagus	35% or Rs. 125/= per kg
	2005.70	- Olives	35% or Rs. 125/= per kg
	2005.80	- Sweet corn (<i>Zea mays var. saccharata</i>)	35% or Rs. 125/= per kg
		- Other vegetables and mixtures of vegetables :	
	2005.91	-- Bamboo shoots	35% or Rs. 125/= per kg
	2005.99	-- Other	35% or Rs. 125/= per kg
20.06	2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised)	

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
		:	
	2006.00.10	Processed fruits	35% or Rs. 125/= per kg
	2006.00.90	Other	35% or Rs. 125/= per kg
20.07		Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.	
		Other :	
	2007.91	Citrus fruit	35% or Rs. 125/= per kg
	2007.99	Other	35% or Rs. 125/= per kg
20.08		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.	
		Nuts, ground-nuts and other seeds, whether or not mixed together :	
	2008.11	Ground-nuts	35% or Rs. 125/= per kg
	2008.19	Other, including mixtures :	
	2008.19.10	Cashew nuts	35% or Rs. 125/= per kg
	2008.19.20	Liquid coconut milk	25% or Rs. 125/= per kg
	2008.19.30	Coconut milk powder	25% or Rs. 125/= per kg
	2008.19.40	Coconut cream	25% or Rs. 125/= per kg
	2008.19.90	Other	35% or Rs. 125/= per kg
	2008.20	Pineapples	35% or Rs. 125/= per kg
	2008.30	Citrus fruit :	
	2008.30.90	Other	35% or Rs. 125/= per kg
	2008.40	Pears	35% or Rs. 125/= per kg
	2008.50	Apricots :	
	2008.50.90	Other	35% or Rs. 125/= per kg
	2008.60	Cherries	35% or Rs. 125/= per kg
	2008.70	Peaches, including nectarines	35% or Rs. 125/= per kg
	2008.80	Strawberries	35% or Rs. 125/= per kg
		Other, including mixtures other than those of subheading 2008.19 :	
	2008.91	Palm hearts	35% or Rs. 125/= per kg
	2008.93	Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>)	35% or Rs. 125/= per kg
	2008.97	Mixtures	35% or Rs. 125/= per kg
	2008.99	Other :	
	2008.99.10	Mangoes pulp in bulk packaging of 3 kg or more	35% or Rs. 125/= per kg
	2008.99.90	Other	35% or Rs. 125/= per kg
20.09		Fruit juices (including grape must) and vegetable juices,	

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
		unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	
		Orange juice :	
		Frozen :	
2009.11	--	Other	35% or Rs. 110/= per kg
2009.11.90	---	Of a Brix value not exceeding 20	35% or Rs. 110/= per kg
2009.12	--	Other	35% or Rs. 110/= per kg
2009.19	--	Not frozen, of a Brix value not exceeding 20	35% or Rs. 110/= per kg
		Other	35% or Rs. 110/= per kg
		Grape fruit (including pomelo) juice:	
2009.21	--	Of a Brix value not exceeding 20	35% or Rs. 110/= per kg
2009.29	--	Other	35% or Rs. 110/= per kg
		Juice of any other single citrus fruit :	
2009.31	--	Of a Brix value not exceeding 20	35% or Rs. 110/= per kg
2009.39	--	Other	35% or Rs. 110/= per kg
		Pineapple juice :	
2009.41	--	Of a Brix value not exceeding 20	35% or Rs. 110/= per kg
2009.49	--	Other	35% or Rs. 110/= per kg
2009.50	--	Tomato juice	35% or Rs. 110/= per kg
		Grape juice (including grape must) :	
2009.61	--	Of a Brix value not exceeding 30	35% or Rs. 110/= per kg
2009.69	--	Other	35% or Rs. 110/= per kg
		Apple juice :	
2009.71	--	Of a Brix value not exceeding 20	35% or Rs. 110/= per kg
2009.79	--	Other	35% or Rs. 110/= per kg
		Juice of any other single fruit or vegetable :	
2009.81	--	Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice	35% or Rs. 110/= per kg
2009.89	--	Other	
2009.89.10	---	Passion	35% or Rs. 110/= per kg
2009.89.90	---	Other	35% or Rs. 110/= per kg
2009.90	--	Mixtures of juices	35% or Rs. 110/= per kg
21.01		Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	
		Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates, or with a basis of coffee :	
2101.11	--	Extracts, essences and concentrates	15%
2101.12	--	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	15%
2101.20	--	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 :	
		Instant tea, other :	

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
	2101.20.91	---- In immediate packing of a content not exceeding 4 g	15%
	2101.20.92	---- In immediate packing of a content exceeding 4 g, but not exceeding 1 kg	15%
	2101.20.93	---- In immediate packing of a content exceeding 1 kg, but not exceeding 3 kg	15%
	2101.20.99	---- Other	15%
	2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	15%
21.03		Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	
	2103.10	- Soya sauce	30% or Rs. 125/= per kg
	2103.20	- Tomato ketchup and other tomato sauces	30% or Rs. 125/= per kg
	2103.30	- Mustard flour and meal and prepared mustard	30% or Rs. 125/= per kg
	2103.90	- Other	
	2103.90.90	-- Other	30% or Rs. 125/= per kg
21.04		Soups and broths and preparations therefore; homogenised composite food preparations.	
	2104.10	- Soups and broths and preparations thereof	30% or Rs. 125/= per kg
	2104.20	- Homogenised composite food preparations	30% or Rs. 125/= per kg
21.05	2105.00	Ice cream and other edible ice, whether or not containing cocoa.	30% or Rs. 125/= per kg
21.06		Food preparations not elsewhere specified or included.	
	2106.90	- Other:	
		---- Other Preparations:	
	2106.90.99	---- Other	20%
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.	
	2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	35% or Rs. 110/= per l
		- Other	
	2202.91	-- Non-alcoholic beer	35% or Rs. 110/= per l
	2202.99	-- Other:	
	2202.99.10	---- Tea in beverage form	35% or Rs. 110/= per l
	2202.99.30	---- Beverages put-up for retail sale as "Energy-drinks"	35% or Rs. 110/= per l
	2202.99.40	---- Herbs based beverages	35% or Rs. 110/= per l

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	2202.99.90	---	Other	35% or Rs. 110/= per l
22.06	2206.00		Other fermented beverages (for example, cider, perry mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	
	2206.00.90	----	Other	50%
22.08			Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.	
	2208.20	-	Spirits obtained by distilling grape wine or grape marc	70%
	2208.30	-	Whiskies	70%
	2208.40	-	Rum and other spirits obtained by distilling fermented sugar-cane products :	
	2208.40.10	----	Rum	70%
	2208.40.90	----	Other	70%
	2208.50	-	Gin and Geneva	70%
	2208.60	-	Vodka	70%
	2208.70	-	Liqueurs and cordials	70%
	2208.90	-	Other :	
	2208.90.10	---	Coconut base arrack	70%
	2208.90.90	---	Other	70%
22.09	2209.00		Vinegar and substitutes for vinegar obtained from acetic acid.	35% or Rs. 100/= per l
24.01			Unmanufactured tobacco; tobacco refuse.	
	2401.10	-	Tobacco, not stemmed/stripped	30%
	2401.20	-	Tobacco, partly or wholly stemmed/stripped	30%
	2401.30	-	Tobacco refuse	30%
24.02			Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
	2402.10	-	Cigars, cheroots and cigarillos, containing tobacco	Rs. 6,000 per kg net weight
	2402.20	-	Cigarettes containing tobacco :	
	2402.20.10	----	Beedies	30%
	2402.20.20	----	Cigarettes, each not exceeding 60 mm in length	30%
	2402.20.30	----	Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length	30%
	2402.20.40	----	Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length	30%
	2402.20.50	----	Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length	30%

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	2402.20.60	---	Cigarettes, each exceeding 84 mm in length	30%
	2402.90	-	Other	30%
24.03			Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.	
		-	Smoking tobacco, whether or not containing tobacco substitutes in any proportion :	
	2403.11	--	Water pipe tobacco specified in Subheading Note 1 to this Chapter	30%
	2403.19	---	Other	
	2403.19.10	---	Pipe tobacco	30%
	2403.19.20	---	Beedi tobacco	30%
	2403.19.90	---	Other	30%
		-	Other :	
	2403.91	--	"Homogenised" or 'reconstituted" tobacco :	
	2403.91.10	---	Pipe tobacco	30%
	2403.91.90	---	Other	30%
	2403.99	--	Other :	
	2403.99.10	---	Pipe tobacco	30%
	2403.99.90	---	Other	30%
25.23			Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.	
		-	Portland cement :	
	2523.21	---	White cement, whether or not artificially coloured	8%
	2523.29	---	Other :	
	2523.29.10	---	Water-proof cement, boiler cement and similar compositions	8%
	2523.29.20	---	Other portland cement imported in packings of 50 kg and below	14%
	2523.29.30	---	Other portland cement imported in packings of over 50 kg or in bulk	8%
27.10			Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.	
		-	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils :	
	2710.19	--	Other :	

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)	
	2710.19.70	---	Lubricating oils (Base-oils) for the preparation of lubricants	6%
	2710.19.80	---	Lubricants	14%
29.22			Oxygen-function amino-compounds.	
		-	Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof :	
	2922.42	--	Glutamic acid and its salts:	
	2922.42.10	---	Mono sodium glutamate	30% or Rs.125 /= per kg
30.03			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.	
	3003.90	-	Other :	
		---	Ayurveda/Herbal preparations :	
	3003.90.11	----	Schedule 01 Preparations certified by the Commissioner of Ayurveda	30% or Rs.2,000 /= per kg
	3003.90.12	----	Schedule 02 Preparations certified by the Commissioner of Ayurveda	20% or Rs. 500 /= per kg
	3003.90.13	----	Schedule 03 Preparations certified by the Commissioner of Ayurveda	10% or Rs.200 /= per kg
	3003.90.15	----	Schedule 05 Preparations certified by the Commissioner of Ayurveda	35% or Rs.2,000 /= per kg
	3003.90.19	----	Other	35% or Rs.2,000/= per kg
30.04			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.	
	3004.90	-	Other :	
		---	Ayurveda/Herbal preparations :	
	3004.90.11	----	Schedule 01 Preparations certified by the Commissioner of Ayurveda	30% or Rs.2,000 /= per kg
	3004.90.12	----	Schedule 02 Preparations certified by the Commissioner of Ayurveda	20% or Rs.500 /= per kg
	3004.90.13	----	Schedule 03 Preparations certified by the Commissioner of Ayurveda	10% or Rs.200 /= per kg
	3004.90.15	----	Schedule 05 Preparations certified by the Commissioner of Ayurveda	35% or Rs.2,000/= per kg
	3004.90.19	----	Other	35% or Rs.2,000/= per kg
30.05			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.	

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)	
	3005.10	-	Adhesive dressings and other articles having an adhesive layer	Rs. 100/= per kg
	3005.90	-	Other	Rs. 100/= per kg
32.08			Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a nonaqueous medium: solutions as defined in Note 4 to this Chapter	
	3208.10	-	Based on polyesters:	
	3208.10.10	---	Paints (including enamels)	Rs. 80/= per kg
	3208.10.90	---	Other	Rs. 80/= per kg
	3208.20	-	Based on acrylic or vinyl polymers:	
	3208.20.10	---	Paints (including enamels)	Rs. 80/= per kg
	3208.20.90	---	Other	Rs. 80/= per kg
	3208.90	-	Other :	
	3208.90.20	---	Paints (including enamels)	Rs. 80/= per kg
	3208.90.90	---	Other	Rs. 80/= per kg
32.09			Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.	
	3209.10	-	Based on acrylic or vinyl polymers:	
	3209.10.10	---	Paints (including enamels)	Rs. 80/= per kg
	3209.10.90	---	Other	Rs. 80/= per kg
	3209.90	-	Other :	
	3209.90.10	---	Paints (including enamels)	Rs. 80/= per kg
	3209.90.90	---	Other	Rs. 80/= per kg
32.10	3210.00		Other Paints and varnishes (including enamels and lacquers and distempers) prepared water pigments of a kind used for finishing leather.	
	3210.00.20	---	Paints (including enamels)	Rs. 80/= per kg
	3210.00.90	---	Other	Rs. 80/= per kg
32.14			Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics: painters' fillings: non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.	
	3214.10	-	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	Rs. 50/= per kg
	3214.90	-	Other :	
	3214.90.10	---	Water based surfacing preparations for facades, walls and ceilings	Rs. 50/= per kg
	3214.90.90	---	Other	Rs. 20/= per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
32.15		Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid	
		Printing ink :	
	3215.11	Black	Rs. 30/= per kg
	3215.19	Other	Rs. 30/= per kg
33.04		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.	
	3304.10	Lip make-up preparations	Rs. 550/= per kg
	3304.20	Eye make-up preparations	Rs. 550/= per kg
	3304.30	Manicure or pedicure preparations	Rs. 550/= per kg
		Other :	
	3304.91	Powders, whether or not compressed	Rs. 550/= per kg
	3304.99	Other:	Rs. 550/= per kg
33.05		Preparations for use on the hair.	
	3305.10	Shampoos	Rs. 550/= per kg
	3305.20	Preparations for permanent waving or straightening	Rs. 550/= per kg
	3305.30	Hair lacquers	Rs. 550/= per kg
	3305.90	Other.	Rs. 550/= per kg
33.06		Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.	
	3306.10	Dentifrices	35% or Rs. 275/= per kg
	3306.90	Other	35% or Rs. 275/= per kg
33.07		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 deodorizers, whether or not perfumed or having disinfectant properties.	
	3307.10	Pre-shave, shaving or after-shave preparation	Rs. 550/= per kg
	3307.20	Personal deodorants and anti-perspirants	Rs. 550/= per kg
	3307.30	Perfumed bath salts and other bath preparations	Rs. 550/= per kg
		Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :	
	3307.41	"Agarbatti" and other odoriferous preparation which operate	Rs. 1000/= per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
		by burning	
	3307.49	Other	Rs. 550/= per kg
	3307.90	Other :	
	3307.90.90	Other	Rs. 550/= per kg
34.01		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; 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.	
		Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent :	
	3401.11	For toilet use (including medicated products) :	
	3401.11.10	In retail packaging of 500 g or less	25% or 25% of 65% of MRP or Rs. 150/= per kg
	3401.11.90	Other	25% or Rs. 150/= per kg
	3401.19	Other :	
	3401.19.10	In retail packaging of 500 g or less	25% or 25% of 65% of MRP or Rs. 150/= per kg
	3401.19.90	Other	25% or Rs. 150/= per kg
	3401.20	Soap in other forms :	
	3401.20.90	Other	25% or Rs. 150/= per kg
	3401.30	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	
	3401.30.20	Wet wipes	30% or Rs. 350/= per kg
	3401.30.90	Other	25% or Rs. 550/= per kg
34.02		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 34.01.	
	3402.90	Other :	
	3402.90.10	Washing preparations	20% or Rs. 25/= per kg
34.03		Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, antirust 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 basis constituents, 70% or more by weight of petroleum oils or of oils obtained	

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
		from bituminous minerals	
		Containing petroleum oils or oils obtained from bituminous minerals :	
	3403.19	Other	
	3403.19.10	Lubricants used for motor vehicles	14%
	3403.99	Other	
	3403.99.10	Lubricants used for motor vehicles	14%
34.05		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 34.04.	
	3405.10	Polishes, creams and similar preparations for footwear or leather	15% or Rs. 30/= per kg
	3405.20	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	15% or Rs. 30/= per kg
	3405.30	Polishes and similar preparations for coachwork, other than metal polishes	15% or Rs. 30/= per kg
	3405.40	Scouring pastes and powders and other scouring preparations :	
	3405.40.90	Other	15% or Rs. 30/= per kg
	3405.90	Other	15% or Rs. 30/= per kg
34.06	3406.00	Candles tapers and the like.	30% or Rs.75/= per kg
35.06		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.	
	3506.10	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 :	
	3506.10.90	Other	5%
	3506.91	Adhesives based on polymers of headings 39.01 to 39.13 or on rubber :	
	3506.91.20	Other in immediate packing not exceeding a net weight of 10 kg	Rs.70/= per kg
	3506.91.90	Other	Rs.70/= per kg
38.08		Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packing for retail sale or as preparations or articles (for example, sulphur - treated bands, wicks and candles, and fly-papers) (+)	
		Goods specified in subheading Note 1 to this Chapter:	

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
	3808.59	-- Other	
	3808.59.10	--- Mosquito coils	25%
	3808.69	-- Other	
	3808.69.10	--- Mosquito coils	25%
38.16	3816.00	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.	Rs.20/= per kg
38.24		Prepared binders for foundry moulds or cores; chemical products and preparation of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included (+).	
	3824.50	- Non-refractory mortars and concretes	Rs.20/=per kg
	3824.60	- Sorbitol other than that of subheading 2905.44	Rs.20/=per kg
39.03		Polymers of styrene, in primary forms.	
	3903.90	- Other	
	3903.90.10	--- Water based homopolymers and copolymers	25%
39.05		Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.	
		- Poly(vinyl acetate) :	
	3905.12	-- In aqueous dispersion	25%
		- Vinyl acetate copolymers :	
	3905.21	-- In aqueous dispersion	25%
39.06		Acrylic polymers in primary forms.	
	3906.10	- Poly (methyl methacrylate) :	
	3906.10.10	--- In aqueous dispersion or solution	25%
	3906.90	- Other :	
	3906.90.10	--- In aqueous dispersion or solution	25%
39.07		Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.	
	3907.50	- Alkyd resins:	
	3907.50.90	--- Other	8% or Rs.25/= per kg
		- Other polyesters :	
	3907.91	-- Unsaturated	5%
39.09		Amino-resins, phenolic resins and polyurethanes, in	

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
		primary forms.	
	3909.50	Polyurethanes	5%
39.16		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.	
	3916.90	Of other plastics	5%
39.17		Tubes, pipes and hoses, and fittings therefore (for example, joints, elbows, flanges), of plastics.	
	3917.10	Artificial guts (sausage casings) of hardened protein or of cellulosic materials	15%
		Tubes, pipes and hoses, rigid :	
	3917.21	Of polymers of ethylene	10%
	3917.22	Of polymers of propylene :	
	3917.22.10	Tubes of polymers of propylene of a length not exceeding 150 mm and having an inner diameter not exceeding 2.2 mm and outer diameter not exceeding 3.2 mm	10%
	3917.22.90	Other	15%
	3917.23	Of polymers of vinyl chloride	20%
	3917.29	Of other plastics	
	3917.29.90	Other	15%
		Other tubes, pipes and hoses :	
	3917.31	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 Mpa	15%
	3917.32	Other, not reinforced or otherwise combined with other materials, without fittings	10%
	3917.33	Other, not reinforced or otherwise combined with other materials, with fittings	10%
	3917.39	Other	10%
	3917.40	Fittings	
	3917.40.90	Other	15%
39.18		Floor coverings of plastics, whether or not self-adhesive, in rolls, or in the form of tile wall or ceiling coverings of plastics, as defined in Note 9 this Chapter.	
	3918.10	Of polymers of vinyl chloride	30% or Rs. 90/= per kg
	3918.90	Of other plastics	30% or Rs. 90/= per kg
39.19		Self-adhesive plates, sheets, film, foil, tape, strip and other shapes, of plastics, whether or not in rolls.	
	3919.10	In rolls of a width not exceeding 20 cm	15%
	3919.90	Other	

H.S. Hdg. (1)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
	3919.90.90	Other	15%
39.20		Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	
	3920.10	Of polymers of ethylene :	
	3920.10.90	Other	15% or Rs.150/kg
	3920.20	Of polymers of propylene :	
	3920.20.90	Other	15% or Rs.150/kg
	3920.30	Of polymers of styrene :	
	3920.30.90	Other	15% or Rs.150/kg
		Of polymers of vinyl chloride :	
	3920.43	Containing by weight not less than 6% of plasticisers :	
	3920.43.30	Printed sheets for manufacture of floor coverings, whether or not limited with plastics, of a total thickness not exceeding 0.15mm, and a width not less than 72 inches .	15%
	3920.43.90	Other	15% or Rs.150/kg
	3920.49	Other :	
	3920.49.10	Shrink wrap film	15% or Rs.150/kg
	3920.49.90	Other	15%
		Of acrylic polymers :	
	3920.51	Of poly(methyl methacrylate) :	
	3920.51.90	Other	15% or Rs.150/kg
	3920.59	Other :	
	3920.59.90	Other	15% or Rs.150/kg
		Of polycarbonates, alkyd resins, polyallylesters or other polyesters :	
	3920.61	Of polycarbonates :	
	3920.61.90	Other	15% or Rs.150/kg
	3920.62	Of poly(ethylene terephthalate) :	
	3920.62.90	Other	15% or Rs.150/kg
	3920.63	Of unsaturated polyesters :	
	3920.63.90	Other	15% or Rs.150/kg
	3920.69	Of other polyesters :	
	3920.69.90	Other	20% or Rs. 150/= per kg
		Of cellulose or its chemical derivatives :	
	3920.71	Of regenerated cellulose :	
	3920.71.10	Printed	15% or Rs.150/kg
	3920.71.90	Other	15% or Rs.150/kg
	3920.79	Of other cellulose derivatives:	
	3920.79.90	Other	15% or Rs.150/kg
		Of other plastics :	
	3920.91	Of poly(vinyl butyral) :	
	3920.91.90	Other	15% or Rs.150/kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
	3920.92	Of polyamides :	
	3920.92.90	Other	15% or Rs.150/kg
	3920.99	Of other plastics :	
	3920.99.90	Other	15% or Rs.150/kg
39.21		Other plates, sheets, film, foil and strip, of plastics.	
		Cellular :	
	3921.11	Of polymers of styrene :	
	3921.11.10	Of polystyrene not exceeding 2 mm in thickness	15%
	3921.11.90	Other	10%
	3921.12	Of polymers of vinyl chloride	
	3921.12.10	"Artificial leather cloth" consisting of plates, sheets and strip of cellular plastics combined with textile fabrics, felt or nonwovens, where the textile is present merely for reinforcing purposes.	10% or Rs.30 /kg
	3921.14	Of regenerated cellulose :	
	3921.14.10	Printed	15%
	3921.14.90	Other	10%
	3921.19	Of othr plastics :	
	3921.19.10	Of phenoplasts	10%
	3921.19.20	Of aminoplasts	10%
	3921.19.30	Of silicone	10%
	3921.19.40	Of polyamides	10%
	3921.19.50	Of copolymers of vinyl chloride and vinyl acetate	10%
	3921.19.90	Other	10%
	3921.90	Other :	
	3921.90.10	Printed	
	3921.90.19	Other	10%
39.22		Baths, shower-baths, sinks, wash-basin, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics.	
	3922.10	Baths, shower-baths, sinks and wash-basins	35%
	3922.20	Lavatory seats and covers	35%
	3922.90	Other	
	3922.90.90	Other	35%
39.23		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and closures, of plastics.	
	3923.10	Boxes, cases, crates and similar articles:	
	3923.10.90	Other	10%
		Sacks and bags (including cones) :	
	3923.21	Of polymers of ethylene :	

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)	
	3923.21.10	---	Made of sheeting with thickness of 40 microns and below	10%
	3923.21.20	---	Other, heat shrinkable bags, printed for packing of poultry products	15%
	3923.21.90	---	Other	10%
	3923.29	---	Of other plastics :	
	3923.29.10	---	Made of sheeting with thickness of 40 microns and below	10%
	3923.29.20	---	Other, heat shrinkable bags, printed for packing of poultry products	10%
	3923.29.90	---	Other	10%
	3923.30	-	Carboys, bottles, flasks and similar articles	
	3923.30.10	---	Bottles blanks for blowing up in to bottles	15% or Rs. 30/= per kg
	3923.30.20	---	Bottles of a capacity not exceeding 300 ml	15% or Rs. 30/= per kg
	3923.30.90	---	Other	15% or Rs. 30/= per kg
	3923.40	-	Spools, cops, bobbins and similar supports	15% or Rs. 30/= per kg
	3923.90	-	Other	
	3923.90.10	----	Collapsible tubes with pre-formed shoulder and ready for filling with tooth-pastes , as identifiable from printing, with or without cap/closure	5%
	3923.90.90		Other	5%
39.24			Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.	
	3924.10	-	Tableware and kitchenware	30% or Rs. 125/= per kg
	3924.90	-	Other :	
	3924.90.90	----	Other.	30% or Rs. 125/= per kg
39.25			Builders' ware of plastics, not elsewhere specified or included.	
	3925.10	-	Reservoirs, tanks, vats and similar containers of a capacity exceeding 300l	10%
	3925.20	-	Doors, windows and their frames and thresholds for doors	15%
	3925.30	-	Shutters blinds (including Venetian blinds) and similar articles and parts thereof	15%
	3925.90	-	Other	15%
39.26			Other articles of plastics and articles of other materials of headings 39.01 to 39.14	
	3926.10	-	Office or school supplies :	
	3926.10.90	----	Other:	5%
	3926.20	-	Articles of apparel and clothing accessories (including gloves, mittens and mitts) :	
	3926.20.10	----	Life jackets	10%
	3926.20.20	----	Gloves	10%
	3926.20.90	----	Other	10%
	3926.30	-	Fittings for furniture, coach work or the like	15%

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
	3926.40	- Statuettes and other ornamental articles	15%
	3926.90	- Other:	
	3926.90.60	--- Handles for toothbrushes.	30% or Rs. 150/= per kg
	3926.90.99	---- Other	15% or Rs. 20/= per kg
40.01		Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.	
	4001.10	- Natural rubber latex, whether or not pre-vulcanised :	
	4001.10.10	--- Centrifuged rubber	Rs. 40/= per kg
	4001.10.90	--- Other	Rs. 40/= per kg
		- Natural rubber in other forms :	
	4001.21	-- Smoked sheets:	
	4001.21.10	--- R.S.S.1	Rs. 40/= per kg
	4001.21.20	--- R.S.S.2	Rs. 40/= per kg
	4001.21.30	--- R.S.S.3	Rs. 40/= per kg
	4001.21.40	--- R.S.S.4	Rs. 40/= per kg
	4001.21.50	--- R.S.S.5	Rs. 40/= per kg
	4001.21.90	--- Other	Rs. 40/= per kg
	4001.22	-- Technically specified natural rubber (TSNR)	Rs. 40/= per kg
	4001.29	-- Other :	
		--- Crepe :	
	4001.29.11	---- Sole	Rs. 40/= per kg
	4001.29.12	---- Pale	Rs. 40/= per kg
	4001.29.13	---- Brown	Rs. 40/= per kg
	4001.29.14	---- Scrap	Rs. 40/= per kg
	4001.29.20	--- Block rubber	Rs. 40/= per kg
	4001.29.30	--- Low nitrogen natural rubber (LNNR)	Rs. 40/= per kg
	4001.29.40	--- Deproteinized natural rubber (DPNR)	Rs. 40/= per kg
	4001.29.50	--- MG rubber	Rs. 40/= per kg
	4001.29.60	--- SP rubber	Rs. 40/= per kg
	4001.29.70	--- Other chemically modified form of rubber	Rs. 40/= per kg
	4001.29.90	--- Other	Rs. 40/= per kg
	4001.30	- Balata, gutta-percha, guayule, chicle and similar natural gums	Rs. 40/= per kg
40.05		Compound rubber, unvulcanized, in primary form in plates, sheets or strip.	
	4005.10	- Compounded with carbon black or silica :	
	4005.10.10	--- With silica	
	4005.10.11	---- Of natural rubber	Rs. 15/= per kg
	4005.10.20	--- With carbon black	
	4005.10.21	---- Of natural rubber	Rs. 15/= per kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	4005.20	-	Solutions; dispersions other than those of subheading 4005.10	Rs. 15/= per kg
		-	Other :	
	4005.91	--	Plates, sheets and strip	Rs. 15/= per kg
	4005.99	--	Other :	Rs. 15/= per kg
40.06			Other forms (for example, rods, tubes and profiled shapes) and articles (for example discs and rings), of unvulcanized rubber	
	4006.10	-	"Camel-back" stripes for rethreading rubber tyres	Rs. 15/= per kg
	4006.90	-	Other	Rs. 15/= per kg
40.08			Plates, sheets strip, rods and profile shapes, of vulcanized rubber other than hard rubber.	
		-	Of cellular rubber :	
	4008.11	--	Plates, sheets and strip	15% or Rs. 25/= per kg
	4008.19	--	Other	15% or Rs. 25/= per kg
		-	Of non-cellular rubber :	
	4008.21	--	Plates, sheets and strip	15% or Rs. 25/= per kg
	4008.29	--	Other	15% or Rs. 25/= per kg
40.09			Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).	
		-	Not reinforced or otherwise combined with other materials :	
	4009.11	--	Without fittings	15% or Rs. 25/= per kg
	4009.12	--	With fittings	15% or Rs. 25/= per kg
		-	Reinforced or otherwise combined only with metal:	
	4009.21	--	Without fittings	15% or Rs. 25/= per kg
	4009.22	--	With fittings	15% or Rs. 25/= per kg
		-	Reinforced or otherwise combined only with textile materials :	
	4009.31	--	Without fittings	15% or Rs. 25/= per kg
	4009.32	--	With fittings	15% or Rs. 25/= per kg
		-	Reinforced or otherwise combined with other materials :	
	4009.41	--	Without fittings	15% or Rs. 25/= per kg
	4009.42	--	With fittings	15% or Rs. 25/= per kg
40.11			New pneumatic tyres, of rubber.	
	4011.10	-	Of a kind used on motor cars (including station wagons and racing cars)	15% or Rs.90/kg
	4011.20	-	Of a kind used on buses or lorries	
		---	Having a rim size 20 inches and above	

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
	4011.20.11	----- Tyre casing without marking	10% or Rs.75/kg
	4011.20.19	----- Other	10% or Rs.75/kg
	4011.20.90	----- Other	20% or Rs.90/kg
	4011.40	- Of a kind used on motorcycles	15% or Rs.90/kg
	4011.50	- Of a kind used on bicycles	15%
	4011.90	-- Other :	
	4011.90.10	-- Of a kind used on auto trishaws	15% or Rs.80/kg
	4011.90.90	--- Other	15%
40.12		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.	
		- Retreaded tyres :	
	4012.11	-- Of a kind used on motor cars (including station wagons and racing cars)	10%
	4012.12	-- Of a kind used on buses or lorries	10%
	4012.19	--- Other	10%
	4012.20	- Used pneumatic tyres	10%
	4012.90	- Other	
	4012.90.90	--- Other	10%
40.13		Inner tubes, of rubber.	
	4013.10	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	15%
	4013.20	- Of a kind used on bicycles	15%
	4013.90	- Other	
	4013.90.10	--- Of a kind used on three wheelers & motorcycles	15%
	4013.90.90	--- Other	15%
40.15		Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.	
		- Gloves, mittens and mitts :	
	4015.19	--- Other	10%
	4015.90	- Other	10%
40.16		Other articles of vulcanised rubber other than hard rubber.	
	4016.10	- Of cellular rubber	10%
		- Other:	
	4016.91	-- Floor coverings and mats	15%
	4016.92	-- Erasers	15%
	4016.93	-- Gaskets, washers and other seals :	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	4016.93.90	---	Other	10%
	4016.94	--	Boat or dock fenders, whether or not inflatable	15%
	4016.95		Other inflatable articles :	
	4016.95.10	---	Air bags and steam bags for re-treading of tyres	10%
	4016.95.90	---	Other	10%
	4016.99	--	Other :	
	4016.99.90	---	Other	10%
40.17	4017.00		Hard rubber (for example, ebonite) in all forms, including waste and scrap articles of hard rubber :	
	4017.00.90	---	Other	10%
42.01	4201.00		Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	35% or Rs. 200/= per kg
42.02			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; traveling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition 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.	
		-	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers :	
	4202.11	--	With outer surface of leather or of composition leather	Rs. 200/= per kg
	4202.12	--	With outer surface of plastics or of textile materials	Rs. 200/= per kg
	4202.19	--	Other	Rs. 200/= per kg
		-	Handbags, whether or not with shoulder strap, including those without handle :	
	4202.21	--	With outer surface of leather or of composition leather	Rs. 150/= per kg
	4202.22	--	With outer surface of sheeting of plastics or of textile materials	Rs. 150/= per kg
	4202.29	--	Other	Rs. 150/= per kg
		-	Articles of a kind normally carried in the pocket or in the handbag :	
	4202.31	--	With outer surface of leather or of composition leather	Rs. 150/= per kg
	4202.32	--	With outer surface of sheeting of plastics or of textile materials	Rs. 150/= per kg
	4202.39	--	Other	Rs. 150/= per kg
		-	Other:	
	4202.91	--	With outer surface of leather or of composition leather	Rs. 150/= per kg
	4202.92	--	With outer surface of sheeting of plastics or of textile materials	Rs. 150/= per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
	4202.99	Other	Rs. 150/= per kg
42.03		Articles of apparel and clothing accessories, of leather or of composition leather.	
	4203.10	Articles of apparel	Rs. 200/= per kg
		Gloves, mittens and mitts :	
	4203.21	Specially designed for use in sports	Rs. 200/= per kg
	4203.29	Other	Rs. 200/= per kg
	4203.30	Belts and bandoliers	Rs. 200/= per kg
	4203.40	Other clothing accessories	Rs. 200/= per kg
42.05	4205.00	Other articles of leather or of composition leather :	
	4205.00.90	Other	Rs. 200/= per kg
43.03		Articles of apparel, clothing accessories and other articles of furskin.	
	4303.90	Other	25% or Rs. 75/= per kg
44.10		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.	
		Of wood:	
	4410.11	Particle board	
	4410.11.10	Raw particle board not covered or coated	15%
	4410.11.90	Other	7.5%
	4410.12	Oriented Strand Board(OSB)	15%
	4410.19	Other	15%
	4410.90	Other	15%
44.12		Plywood, veneered panels and similar laminated wood.	
		Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :	
	4412.31	With at least one outer ply of tropical wood :	
	4412.31.10	Of a thickness exceeding 3mm	15% or Rs. 15/= per kg
	4412.33	Other, with at least one outer ply of non-coniferous wood of the species alder (Alnus spp.), ash (Fraxinus spp.), beech (Fagus spp.), birch (Betula spp.), cherry (Prunus spp.), chestnut (Castanea spp.), elm (Ulmus spp.), eucalyptus (Eucalyptus spp.), hickory (Carya spp.), horse chesnut (Aesculus spp.), lime (Tilia spp.), maple (Acer spp.), oak (Quercus spp.), plane tree (Platanus spp.), poplar and aspen (Populus spp.), robinia (Robinia spp.), tulipwood (Liriodendron spp.) or walnut	

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
		(Juglans spp.) :	
	4412.33.10	Of a thickness exceeding 3mm	15% or Rs. 15/= per kg
	4412.34	Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33 :	
	4412.34.10	Of a thickness exceeding 3mm	15% or Rs. 15/= per kg
	4412.39	Other, with both outer plies of coniferous wood:	
		Other :	
	4412.39.91	Of a thickness exceeding 3mm	15% or Rs. 15/= per kg
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	
	4418.10	Windows, French-windows and their frames	15% or Rs. 25/= per kg
	4418.20	Doors and their frames and thresholds	15% or Rs. 25/= per kg
	4418.60	Posts and beams	15% or Rs. 25/= per kg
	4418.90	Other:	
	4418.91	Of bamboo	15% or Rs. 25/= per kg
	4418.99	Other	15% or Rs. 25/= per kg
44.19	4419.00	Tableware and kitchenware, of wood.	
		Of bamboo :	
	4419.11	Bread boards, chopping boards and similar boards	20% or Rs. 50/= per kg
	4419.12	Chopsticks	20% or Rs. 50/= per kg
	4419.19	Other	20% or Rs. 50/= per kg
	4419.90	Other	20% or Rs. 50/= per kg
44.20		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.	
	4420.10	Statuettes and other ornaments, of wood	15% or Rs. 25/= per kg
	4420.90	Other	15% or Rs. 25/= per kg
44.21		Other articles of wood.	
		Handicraft :	
	4421.99.31	Of Coconut wood	20% or Rs. 50/= per kg
	4421.99.39	Other	20% or Rs. 50/= per kg
	4421.99.90	Other	20% or Rs. 50/= per kg
46.01		Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials,	

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
		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).	
		Mats, matting and screens of vegetable materials :	
	4601.21	Of bamboo	30% or Rs. 70/= per kg
	4601.22	Of rattan	30% or Rs. 70/= per kg
	4601.29	Other	30% or Rs. 70/= per kg
		Other:	
	4601.92	Of bamboo	30% or Rs. 70/= per kg
	4601.93	Of rattan	30% or Rs. 70/= per kg
	4601.94	Of other vegetable materials	30% or Rs. 70/= per kg
	4601.99	Other	30% or Rs. 70/= per kg
48.01	4801.00	Newsprint, in rolls or sheets.	5 %
48.04		Kraft liner	
	4804.11	Unbleached	5%
	4804.19	Other	5%
48.05		Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.	
		Fluting paper:	
	4805.11	Semi-chemical fluting paper	8%
	4805.19	Other	8%
		Testliner (recycled liner board):	
	4805.24	Weighing 150 g/m ² or less	5%
	4805.25	Weighing more than 150 g/m ²	5%
48.10		Paper, paperboard, coated on one or both sides with kaoline (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.	
		Paper and paper board of kind used for writing, printing or other graphics purposes, of which more than 10% by weight of the total fibre content consist of fibres obtained by a mechanical or chemi-mechanical process;	
	4810.29	Other	5%
48.11		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	

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
		than goods of the kind described in heading 48.03, 48.09 or 48.10.	
	-	Gummed or adhesive paper and paperboard :	
	4811.41	Self-adhesive :	
	4811.41.10	In strips or rolls of a width not exceeding 15 cm.	15%
	4811.41.20	Printed wrappers for wrapping of soap	Rs. 200/= per kg
	4811.41.90	Other	10%
	4811.49	Other :	
	4811.49.10	In strips or rolls of a width not exceeding 15cm.	Rs. 200/= per kg
	4811.49.20	Printed wrappers for wrapping of soap	Rs. 200/= per kg
	4811.49.90	Other	10%
	-	Paper and paper board coated, impregnated or covered with plastics (excluding adhesives) :	
	4811.51	Bleached, weighing more than 150 g/m ²	
	4811.51.20	Printed wrappers for wrapping of soap	Rs. 200/= per kg
	4811.51.90	Other	10%
	4811.59	Other :	
	4811.59.10	Coated with silicone	10%
	4811.59.20	Printed wrappers for wrapping of soap	Rs. 200/= per kg
	4811.59.90	Other	10%
	4811.60	Paper and paper board coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol :	
	4811.60.10	Printed wrappers for wrapping of soap	Rs. 200/= per kg
	4811.60.90	Other	10%
	4811.90	Other paper, paper board, cellulose wadding and webs of cellulose fibres:	
	4811.90.10	Printed wrappers for wrapping of soap	Rs. 200/= per kg
	4811.90.20	Kraft paper and paperboard, laminated with aluminium foil, in rolls or reels of a width exceeding 75 cm	10%
	4811.90.30	Cellulose wadding in rolls of a width not exceeding 15 cm	15%
	4811.90.90	Other	15%
48.17		Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.	
	4817.10	Envelopes	15%
	4817.20	Letter cards, plain postcards and correspondence cards	15%
48.18		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, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing	

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
		accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.	
	4818.10	Toilet paper :	
	4818.10.10	In rolls of a width not exceeding 15 cm	10%
	4818.10.90	Other	10%
	4818.20	Handkerchiefs, cleansing or facial tissues and towels	10%
	4818.30	Table clothes and serviettes	10%
	4818.50	Articles of apparel and clothing accessories :	
	4818.50.90	Other	10%
	4818.90	Other :	
	4818.90.90	Other	10%
48.19		Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.	
	4819.10	Cartons, boxes and cases, of corrugated paper or paperboard	10%
	4819.20	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	10%
	4819.30	Sacks and bags, having a base of a width of 40 cm or more	10%
48.20		Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.	
	4820.10	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	20% or Rs. 125/= per kg
	4820.30	Binders (other than book covers), folders and file covers	20% or Rs. 125/= per kg
	4820.40	Manifold business forms and interleaved carbon sets	20% or Rs. 100/= per kg
	4820.50	Albums for samples or for collections	20% or Rs. 100/= per kg
	4820.90	Other	20% or Rs. 100/= per kg
48.21		Paper or paperboard labels of all kinds, whether or not printed.	
	4821.10	Printed :	
	4821.10.10	Printed wrappers for wrapping of soap	Rs. 200/= per kg
	4821.10.90	Other	10%
	4821.90	Other	10%

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
48.23		Other paper, paper board, cellulose wadding and webs of cellulose fibres, cut to size or shape ; other articles of paper pulp, paper, paper boards, cellulose wadding or webs of cellulose fibres.	
	4823.90	- Other	
	4823.90.10	--- Self-adhesive paper, in strips or rolls	8%
49.09	4909.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	10%
49.10	4910.00	Calendars of any kind, printed, including calendar blocks.	30% or Rs.100/- per kg
49.11		Other printed matter, including printed pictures and photographs.	
	4911.10	- Trade advertising material, commercial catalogues and the like	
	4911.10.90	--- Other	15% or Rs. 150/- per kg
	4911.91	-- Pictures, designs and photographs :	
	4911.91.10	--- Printed pictures, and photographs in book form	30%
	4911.91.20	--- Other printed pictures and photographs	30%
	4911.99	-- Other :	
	4911.99.20	--- Printed wrappers for wrapping of soap	Rs. 200/- per kg
	4911.99.40	--- Material based on plastics of Subheadings 3920.10 to 3920.90 and for wrapping or packing of commodities.	15% or Rs. 150/- per kg
	4911.99.90	--- Other	15% or Rs. 150/- per kg
50.07		Woven fabrics of silk or of silk waste	
	5007.10	- Fabrics of noil silk	Rs. 100/= per kg
	5007.20	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	Rs. 100/= per kg
	5007.90	- Other fabrics	Rs. 100/= per kg
51.11		Woven fabrics of combed wool or of combed fine animal hair.	
		- Containing 85% or more by weight of wool or of fine animal hair :	
	5111.11	-- Of a weight not exceeding 300 g/m2	Rs. 100/= per kg
	5111.19	--- Other	Rs. 100/= per kg
	5111.20	- Other, mixed mainly or solely with man-made filaments	Rs. 100/= per kg
	5111.30	- Other, mixed mainly or solely with man-made staple fibres	Rs. 100/= per kg
	5111.90	- Other	Rs. 100/= per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
51.12		Woven fabrics of combed wool or of combed fine animal hair.	
		Containing 85% or more by weight of wool or of fine animal hair :	
	5112.11	-- Of a weight not exceeding 200 g/m ²	Rs. 100/= per kg
	5112.19	-- Other	Rs. 100/= per kg
	5112.20	- Other, mixed mainly or solely with man-made filaments	Rs. 100/= per kg
	5112.30	- Other, mixed mainly or solely with man-made staple fibres	Rs. 100/= per kg
	5112.90	- Other	Rs. 100/= per kg
51.13	5113.00	Woven fabrics of coarse animal hair or of horsehair.	Rs. 100/= per kg
52.08		Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² .	
		Unbleached :	
	5208.11	-- Plain weave, weighing not more than 100 g/m ² .	Rs. 300/= per kg
	5208.11.20	--- Plain weave, weighing not more than 30 g/m ² .	Rs. 50/= per kg
	5208.11.90	--- Other	Rs. 75/= per kg
	5208.12	-- Plain weave, weighing more than 100 g/m ² .	Rs. 75/= per kg
	5208.13	-- 3-thread or 4-thread twill, including cross twill	Rs. 75/= per kg
	5208.19	-- Other fabrics	
		Bleached :	
	5208.21	-- Plain weave, weighing not more than 100 g/m ²	Rs. 300/= per kg
	5208.21.10	--- Plain weave, weighing not more than 30 g/m ²	Rs. 100/= per kg
	5208.21.90	--- Other	Rs. 100/= per kg
	5208.22	-- Plain weave, weighing more than 100 g/m ²	Rs. 100/= per kg
	5208.23	-- 3-thread or 4-thread twill, including cross twill	Rs. 100/= per kg
	5208.29	-- Other fabrics	
		Dyed :	
	5208.31	-- Plain weave, weighing not more than 100 g/m ²	Rs. 100/= per kg
	5208.32	-- Plain weave, weighing more than 100 g/m ²	Rs. 100/= per kg
	5208.33	-- 3-thread or 4-thread twill, including cross twill	Rs. 100/= per kg
	5208.39	-- Other fabrics	
		Of yarns of different colours :	
	5208.41	-- Plain weave, weighing not more than 100 g/m ²	Rs. 100/= per kg
	5208.42	-- Plain weave, weighing more than 100 g/m ²	Rs. 100/= per kg
	5208.43	-- 3-thread or 4-thread twill, including cross twill	Rs. 100/= per kg
	5208.49	-- Other fabrics	
		Printed :	
	5208.51	-- Plain weave, weighing not more than 100 g/m ²	Rs. 100/= per kg
	5208.52	-- Plain weave, weighing more than 100 g/m ²	Rs. 100/= per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
	5208.59	-- Other fabrics	Rs. 100/= per kg
52.09		Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² .	
		- Unbleached :	
	5209.11	-- Plain weave	Rs. 75/= per kg
	5209.12	-- 3-thread or 4-thread twill, including cross twill	Rs. 75/= per kg
	5209.19	-- Other fabrics	Rs. 75/= per kg
		- Bleached :	
	5209.21	-- Plain weave	Rs. 100/= per kg
	5209.22	-- 3-thread or 4-thread twill, including cross twill	Rs. 100/= per kg
	5209.29	-- Other fabrics	Rs. 100/= per kg
		- Dyed :	
	5209.31	-- Plain weave	Rs. 100/= per kg
	5209.32	-- 3-thread or 4-thread twill, including cross twill	Rs. 100/= per kg
	5209.39	-- Other fabrics	Rs. 100/= per kg
		- Of yarns of different colours :	
	5209.41	-- Plain weave	Rs. 100/= per kg
	5209.42	-- Denim	Rs. 100/= per kg
	5209.43	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	Rs. 100/= per kg
	5209.49	-- Other fabrics	Rs. 100/= per kg
		- Printed :	
	5209.51	-- Plain weave	Rs. 100/= per kg
	5209.52	-- 3-thread or 4-thread twill, including cross twill	Rs. 100/= per kg
	5209.59	-- Other fabrics	Rs. 100/= per kg
52.10		Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² .	
		- Unbleached :	
	5210.11	-- Plain weave	Rs. 75/= per kg
	5210.19	-- Other fabrics	Rs. 75/= per kg
		- Bleached :	
	5210.21	-- Plain weave	Rs. 100/= per kg
	5210.29	-- Other fabrics	Rs. 100/= per kg
		- Dyed :	
	5210.31	-- Plain weave	Rs. 100/= per kg
	5210.32	-- 3-thread or 4-thread twill, including cross twill.	Rs. 100/= per kg
	5210.39	-- Other fabrics	Rs. 100/= per kg
		- Of yarns of different colours :	
	5210.41	-- Plain weave	Rs. 100/= per kg
	5210.49	-- Other fabrics	Rs. 100/= per kg

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PART I : SEC (I) - GAZETTE EXTRA ORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA -2017

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
		Printed :	
	5210.51	Plain weave	Rs. 100/= per kg
	5210.59	Other fabrics	Rs. 100/= per kg
52.11		Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² .	
		Unbleached :	
	5211.11	Plain weave	Rs. 75/= per kg
	5211.12	3-thread or 4-thread twill, including cross twill	Rs. 75/= per kg
	5211.19	Other fabrics	Rs. 75/= per kg
	5211.20	Bleached	Rs. 100/= per kg
		Dyed :	
	5211.31	Plain weave	Rs. 100/= per kg
	5211.32	3-thread or 4-thread twill, including cross twill	Rs. 100/= per kg
	5211.39	Other fabrics	Rs. 100/= per kg
		Of yarns of different colours :	
	5211.41	Plain weave	Rs. 100/= per kg
	5211.42	Denim	Rs. 100/= per kg
	5211.43	Other fabrics of 3-thread or 4-thread twill, including cross twill	Rs. 100/= per kg
	5211.49	Other fabrics	Rs. 100/= per kg
		Printed :	
	5211.51	Plain weave	Rs. 100/= per kg
	5211.52	3 thread or 4-thread twill, including cross twill	Rs. 100/= per kg
	5211.59	Other fabrics	Rs. 100/= per kg
52.12		Other woven fabrics of cotton.	
		Weighing not more than 200 g/m ² :	
	5212.11	Unbleached	Rs. 75/= per kg
	5212.12	Bleached	Rs. 100/= per kg
	5212.13	Dyed	Rs. 100/= per kg
	5212.14	Of yarns of different colours	Rs. 100/= per kg
	5212.15	Printed	Rs. 100/= per kg
		Weighing more than 200 g/m ² :	
	5212.21	Unbleached	Rs. 75/= per kg
	5212.22	Bleached	Rs. 100/= per kg
	5212.23	Dyed	Rs. 100/= per kg
	5212.24	Of yarns of different colours	Rs. 100/= per kg
	5212.25	Printed	Rs. 100/= per kg
53.09		Woven fabrics of flax.	

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
	-	Containing 85% of more by weight of flax :	
	5309.11	Unbleached or bleached	Rs. 100/= per kg
	5309.19	Other	Rs. 100/= per kg
	-	Containing less than 85% by weight of flax :	
	5309.21	Unbleached or bleached	Rs. 100/= per kg
	5309.29	Other	Rs. 100/= per kg
53.10		Woven fabrics of jute or of other textile bast fibres of heading 53.03.	
	5310.10	Unbleached	25%
	5310.90	Other	25%
54.07		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.	
	5407.10	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	Rs. 100/= per kg
	5407.20	Woven fabrics obtained from strip or the like	Rs. 100/= per kg
	5407.30	Fabrics specified in Note 9 to Section XI	Rs. 100/= per kg
	-	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides :	
	5407.41	Unbleached or bleached	Rs. 100/= per kg
	5407.42	Dyed	Rs. 100/= per kg
	5407.43	Of yarns of different colours	Rs. 100/= per kg
	5407.44	Printed	Rs. 100/= per kg
	-	Other woven fabrics, containing 85% or more by weight of polyester filaments :	
	5407.51	Unbleached or bleached	Rs. 100/= per kg
	5407.52	Dyed	Rs. 100/= per kg
	5407.53	Of yarns of different colours	Rs. 100/= per kg
	5407.54	Printed	Rs. 100/= per kg
	-	Other woven fabrics, containing 85% or more by weight of polyester filaments :	
	5407.61	Containing 85% or more by weight of non-textured polyester filaments	Rs. 100/= per kg
	5407.69	Other	Rs. 100/= per kg
	-	Other woven fabrics, containing 85% or more by weight of synthetic filaments :	
	5407.71	Unbleached or bleached	Rs. 100/= per kg
	5407.72	Dyed	Rs. 100/= per kg
	5407.73	Of yarns of different colours	Rs. 100/= per kg
	5407.74	Printed	Rs. 100/= per kg
	-	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton :	
	5407.81	Unbleached or bleached	Rs. 100/= per kg
	5407.82	Dyed	Rs. 100/= per kg
	5407.83	Of yarns of different colours	Rs. 100/= per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
	5407.84	Printed	Rs. 100/= per kg
		Other woven fabrics :	
	5407.91	Unbleached or bleached	Rs. 100/= per kg
	5407.92	Dyed	Rs. 100/= per kg
	5407.93	Of yarns of different colours	Rs. 100/= per kg
	5407.94	Printed	Rs. 100/= per kg
54.08		Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.	
	5408.10	Woven fabrics obtained from high tenacity yarn of viscose rayon	Rs. 100/= per kg
		Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like :	
	5408.21	Unbleached or bleached	Rs. 100/= per kg
	5408.22	Dyed	Rs. 100/= per kg
	5408.23	Of yarns of different colours	Rs. 100/= per kg
	5408.24	Printed	Rs. 100/= per kg
		Other woven fabrics :	
	5408.31	Unbleached or bleached	Rs. 100/= per kg
	5408.32	Dyed	Rs. 100/= per kg
	5408.33	Of yarns of different colours	Rs. 100/= per kg
	5408.34	Printed	Rs. 100/= per kg
55.12		Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.	
		Containing 85% or more by weight of polyester staple fibres :	
	5512.11	Unbleached or bleached	Rs. 100/= per kg
	5512.19	Other	Rs. 100/= per kg
		Containing 85% or more by weight of acrylic or modacrylic staple fibres :	
	5512.21	Unbleached or bleached	Rs. 100/= per kg
	5512.29	Other	Rs. 100/= per kg
		Other :	
	5512.91	Unbleached or bleached	Rs. 100/= per kg
	5512.99	Other	Rs. 100/= per kg
55.13		Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m².	
		Unbleached or bleached :	
	5513.11	Of polyester staple fibres, plain weave	Rs. 100/= per kg
	5513.12	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	Rs. 100/= per kg
	5513.13	Other woven fabrics of polyester staple fibres	Rs. 100/= per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
	5513.19	Other woven fabrics	Rs. 100/= per kg
		Dyed :	
	5513.21	Of polyester staple fibres, plain weave	Rs. 100/= per kg
	5513.23	Other woven fabrics of polyester staple fibres	Rs. 100/= per kg
	5513.29	Other woven fabrics	Rs. 100/= per kg
		Of yarns of different colours :	
	5513.31	Of polyester staple fibres, plain weave	Rs. 100/= per kg
	5513.39	Other woven fabrics	Rs. 100/= per kg
		Printed :	
	5513.41	Of polyester staple fibres, plain weave	Rs. 100/= per kg
	5513.49	Other woven fabrics	Rs. 100/= per kg
55.14		Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m².	
		Unbleached or bleached :	
	5514.11	Of polyester staple fibres, plain weave	Rs. 100/= per kg
	5514.12	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	Rs. 100/= per kg
	5514.19	Other woven fabrics	Rs. 100/= per kg
		Dyed :	
	5514.21	Of polyester staple fibres, plain weave	Rs. 100/= per kg
	5514.22	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	Rs. 100/= per kg
	5514.23	Other woven fabrics of polyester staple fibres	Rs. 100/= per kg
	5514.29	Other woven fabrics	Rs. 100/= per kg
	5514.30	Of yarns of different colours	Rs. 100/= per kg
		Printed :	
	5514.41	Of polyester staple fibres, plain weave	Rs. 100/= per kg
	5514.42	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	Rs. 100/= per kg
	5514.43	Other woven fabrics of polyester staple fibres	Rs. 100/= per kg
	5514.49	Other woven fabrics	Rs. 100/= per kg
55.15		Other woven fabrics of synthetic staple fibres.	
		Of polyester staple fibres :	
	5515.11	Mixed mainly or solely with viscose rayon staple fibres	Rs. 100/= per kg
	5515.12	Mixed mainly or solely with man-made filaments	Rs. 100/= per kg
	5515.13	Mixed mainly or solely with wool or fine animal hair	Rs. 100/= per kg
	5515.19	Other	Rs. 100/= per kg
		Of acrylic or modacrylic staple fibres :	
	5515.21	Mixed mainly or solely with man-made filaments	Rs. 100/= per kg
	5515.22	Mixed mainly or solely with wool or fine animal hair	Rs. 100/= per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
	5515.29	Other	Rs. 100/= per kg
		Other woven fabrics :	
	5515.91	Mixed mainly or solely with man-made filaments	Rs. 100/= per kg
	5515.99	Other	Rs. 100/= per kg
55.16		Woven fabrics of artificial staple fibres.	
		Containing 85% or more by weight of artificial staple fibres :	
	5516.11	Unbleached or bleached	Rs. 100/= per kg
	5516.12	Dyed	Rs. 100/= per kg
	5516.13	Of yarns of different colours	Rs. 100/= per kg
	5516.14	Printed	Rs. 100/= per kg
		Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments :	
	5516.21	Unbleached or bleached	Rs. 100/= per kg
	5516.22	Dyed	Rs. 100/= per kg
	5516.23	Of yarns of different colours	Rs. 100/= per kg
	5516.24	Printed	Rs. 100/= per kg
		Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair :	
	5516.31	Unbleached or bleached	Rs. 100/= per kg
	5516.32	Dyed	Rs. 100/= per kg
	5516.33	Of yarns of different colours	Rs. 100/= per kg
	5516.34	Printed	Rs. 100/= per kg
		Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton :	
	5516.41	Unbleached or bleached	Rs. 100/= per kg
	5516.42	Dyed	Rs. 100/= per kg
	5516.43	Of yarns of different colours	Rs. 100/= per kg
	5516.44	Printed	Rs. 100/= per kg
		Other :	
	5516.91	Unbleached or bleached	Rs. 100/= per kg
	5516.92	Dyed	Rs. 100/= per kg
	5516.93	Of yarns of different colours	Rs. 100/= per kg
	5516.94	Printed	Rs. 100/= per kg
56.01		Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	
		Wadding; other articles of wadding :	
	5601.21	Of cotton	Rs.75/- per kg
	5601.22	Of man-made fibres	Rs.75/- per kg
	5601.29	Other	Rs.75/- per kg
	5601.30	Textile flock and dust and mill neps	Rs.75/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
57.01		Carpets and other textile floor coverings, knotted, whether or not made up.	
	5701.10	- Of wool or fine animal hair	25% or Rs.50/- per kg
	5701.90	- Of other textile materials :	
	5701.90.10	--- Coir carpets and rugs	25% or Rs.50/- per kg
	5701.90.20	--- Jute carpets	25% or Rs.50/- per kg
	5701.90.90	--- Other	25% or Rs.50/- per kg
57.02		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.	
	5702.20	- Floor coverings of coconut fibres (coir) :	
	5702.20.10	--- Mats and rugs	25% or Rs. 100/= per kg
57.05	5705.00	Other carpets and other textile floor coverings, whether or not made up.	10 %
58.01		Woven pile fabrics and chemille fabrics, other than fabrics of heading 58.02 or 58.06.	
	5801.10	- Of wool or fine animal hair	Rs. 100/= per kg
		- Of cotton :	
	5801.21	-- Uncut weft pile fabrics	Rs. 100/= per kg
	5801.22	-- Cut corduroy	Rs. 100/= per kg
	5801.23	-- Other weft pile fabrics	Rs. 100/= per kg
	5801.26	-- Chenille fabrics	Rs. 100/= per kg
	5801.27	-- Warp pile fabrics	Rs. 100/= per kg
		- Of man-made fibres :	
	5801.31	-- Uncut weft pile fabrics	Rs. 100/= per kg
	5801.32	-- Cut corduroy	Rs. 100/= per kg
	5801.33	-- Other weft pile fabrics	Rs. 100/= per kg
	5801.36	-- Chenille fabrics	Rs. 100/= per kg
	5801.37	-- Warp pile fabrics	Rs. 100/= per kg
	5801.90	- Of other textile materials	Rs. 100/= per kg
58.02		Terry toweling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.	
		- Terry toweling and similar woven terry fabrics, of cotton :	
	5802.11	-- Unbleached	Rs.75/= per kg
	5802.19	-- Other	Rs. 50/= per kg
	5802.20	- Terry toweling and similar woven terry fabrics, of other	Rs. 100/= per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
		textile materials	
	5802.30	Tufted textile fabrics	Rs. 100/= per kg
58.03	5803.00	Gauze, other than narrow fabrics of heading 58.06.	Rs. 100/= per kg
58.04		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 heading 60.02 to 60.06.	
	5804.10	Tulles and other net fabrics	
	5804.10.10	Knotted netting	
	5804.10.11	Of monofilament	Rs. 50/= per kg
	5804.10.19	Other	Rs. 200/= per kg
	5804.10.90	Other	Rs. 50/= per kg
		Mechanically made lace :	
	5804.21	Of man-made fibres	Rs. 100/= per kg
	5804.29	Of other textile materials	Rs. 100/= per kg
	5804.30	Hand-made lace	Rs. 100/= per kg
58.05	5805.00	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.	Rs. 50/= per kg
58.06		Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).	
	5806.10	Woven pile fabrics (including terrt towelling and similar terrt fabrics) and chenille fabrics	Rs. 100/= per kg
	5806.20	Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	Rs. 100/= per kg
		Other woven fabrics :	
	5806.31	Of cotton	Rs. 100/= per kg
	5806.32	Of man-made fibres	Rs. 100/= per kg
	5806.39	Of other textile materials	Rs. 100/= per kg
	5806.40	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	Rs. 100/= per kg
58.07		Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	
	5807.10	Woven	Rs. 50/= per kg
	5807.90	Other	Rs. 50/= per kg
58.08		Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
	5808.10	Braids in the piece	Rs. 50/= per kg
	5808.90	Other	Rs. 50/= per kg
58.09	5809.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	Rs. 100/= per kg
58.10		Embroidery in the piece, in strips or in motifs.	
	5810.10	Embroidery without visible ground	Rs. 50/= per kg
		Other embroidery :	
	5810.91	Of cotton	Rs. 50/= per kg
	5810.92	Of man-made fibres	Rs. 50/= per kg
	5810.99	Of other textile materials	Rs. 50/= per kg
58.11	5811.00	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 '58.10.	Rs. 100/= per kg
59.01		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.	
	5901.10	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer cover of books or the like	Rs. 100/= per kg
	5901.90	Other	Rs. 100/= per kg
59.07	5907.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	Rs. 50/= per kg
60.01		Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.	
	6001.10	"Long pile" fabrics	Rs. 100/= per kg
		Looped pile fabrics :	
	6001.21	Of cotton	Rs. 100/= per kg
	6001.22	Of man-made fibres	Rs. 100/= per kg
	6001.29	Of other textile materials	Rs. 100/= per kg
		Other :	
	6001.91	Of cotton	Rs. 100/= per kg
	6001.92	Of man-made fibres	Rs. 100/= per kg
	6001.99	Of other textile materials	Rs. 100/= per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
60.02		Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.	
	6002.40	-	Rs. 100/= per kg
	6002.90	-	Rs. 100/= per kg
60.03		Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.	
	6003.10	-	Rs. 100/= per kg
	6003.20	-	Rs. 100/= per kg
	6003.30	-	Rs. 100/= per kg
	6003.40	-	Rs. 100/= per kg
	6003.90	-	Rs. 100/= per kg
60.04		Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.	
	6004.10	-	Rs. 100/= per kg
	6004.90	-	Rs. 100/= per kg
60.05		Warp knit fabrics (including those made on gallow knitting machines), other than those of headings 60.01 to 60.04.	
		-	
		Of cotton :	
	6005.21	--	Rs. 100/= per kg
	6005.22	--	Rs. 100/= per kg
	6005.23	--	Rs. 100/= per kg
	6005.24	--	Rs. 100/= per kg
		-	
		Of synthetic fibres :	
	6005.35	--	Rs. 100/= per kg
	6005.36	--	Rs. 100/= per kg
	6005.37	--	Rs. 100/= per kg
	6005.38	--	Rs. 100/= per kg
	6005.39	--	Rs. 100/= per kg
		-	
		Of artificial fibres :	
	6005.41	--	Rs. 100/= per kg
	6005.42	--	Rs. 100/= per kg
	6005.43	--	Rs. 100/= per kg
	6005.44	--	Rs. 100/= per kg
	6005.90	-	Rs. 100/= per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
60.06		Other knitted or crocheted fabrics.	
	6006.10	Of wool or fine animal hair	Rs. 100/= per kg
		Of cotton :	
	6006.21	Unbleached or bleached	Rs. 100/= per kg
	6006.22	Dyed	Rs. 100/= per kg
	6006.23	Of yarns of different colours	Rs. 100/= per kg
	6006.24	Printed	Rs. 100/= per kg
		Of synthetic fibres :	
	6006.31	Unbleached or bleached	Rs. 100/= per kg
	6006.32	Dyed	Rs. 100/= per kg
	6006.33	Of yarns of different colours	Rs. 100/= per kg
	6006.34	Printed	Rs. 100/= per kg
		Of artificial fibres :	
	6006.41	Unbleached or bleached	Rs. 100/= per kg
	6006.42	Dyed	Rs. 100/= per kg
	6006.43	Of yarns of different colours	Rs. 100/= per kg
	6006.44	Printed	Rs. 100/= per kg
	6006.90	Other	Rs. 100/= per kg
61.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.	
	6101.20	Of cotton	15% or Rs. 200/= per unit
	6101.30	Of man-made fibres	15% or Rs. 200/= per unit
	6101.90	Of other textile materials	15% or Rs. 200/= per unit
61.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.	
	6102.10	Of wool or fine animal hair	15% or Rs. 200/= per unit
	6102.20	Of cotton	15% or Rs. 200/= per unit
	6102.30	Of man-made fibres	15% or Rs. 200/= per unit
	6102.90	Of other textile materials	15% or Rs. 200/= per unit
61.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	
	6103.10	Suits	15% or Rs. 200/= per unit
		Ensembles :	
	6103.22	Of cotton	15% or Rs. 200/= per unit

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
	6103.23	-- Of synthetic fibres	15% or Rs. 200/= per unit
	6103.29	-- Of other textile materials	15% or Rs. 200/= per unit
		- Jackets and blazers:	
	6103.31	-- Of wool or fine animal hair	15% or Rs. 200/= per unit
	6103.32	-- Of cotton	15% or Rs. 200/= per unit
	6103.33	-- Of synthetic fibres	15% or Rs. 200/= per unit
	6103.39	-- Of other textile materials	15% or Rs. 200/= per unit
		- Trousers, bib and brace overalls, breeches and shorts :	
	6103.41	-- Of wool or fine animal hair	15% or Rs. 200/= per unit
	6103.42	-- Of cotton	15% or Rs. 200/= per unit
	6103.43	-- Of synthetic fibres	15% or Rs. 200/= per unit
	6103.49	-- Of other textile materials	15% or Rs. 200/= per unit
61.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	
		- Suits :	
	6104.13	-- Of synthetic fibres	15% or Rs. 200/= per unit
	6104.19	-- Of other textile materials	15% or Rs. 200/= per unit
		- Ensembles :	
	6104.22	-- Of cotton	15% or Rs. 200/= per unit
	6104.23	-- Of synthetic fibres	15% or Rs. 200/= per unit
	6104.29	-- Of other textile materials	15% or Rs. 200/= per unit
		- Jackets and blazers :	
	6104.31	-- Of wool or fine animal hair	15% or Rs. 200/= per unit
	6104.32	-- Of cotton	15% or Rs. 200/= per unit
	6104.33	-- Of synthetic fibres	15% or Rs. 200/= per unit
	6104.39	-- Of other textile materials	15% or Rs. 200/= per unit
		- Dresses :	
	6104.41	-- Of wool or fine animal hair	15% or Rs. 200/= per unit
	6104.42	-- Of cotton	15% or Rs. 200/= per unit
	6104.43	-- Of synthetic fibres	15% or Rs. 200/= per unit
	6104.44	-- Of artificial fibres	15% or Rs. 200/= per unit
	6104.49	-- Of other textile materials	15% or Rs. 200/= per unit
		- Skirts and divided skirts :	
	6104.51	-- Of wool or fine animal hair	15% or Rs. 200/= per unit
	6104.52	-- Of cotton	15% or Rs. 200/= per unit
	6104.53	-- Of synthetic fibres	15% or Rs. 200/= per unit
	6104.59	-- Of other textile materials	15% or Rs. 200/= per unit
		- Trousers, bib and brace overalls, breeches and shorts :	
	6104.61	-- Of wool or fine animal hair	15% or Rs. 200/= per unit
	6104.62	-- Of cotton	15% or Rs. 200/= per unit
	6104.63	-- Of synthetic fibres	15% or Rs. 200/= per unit

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
	6104.69	-- Of other textile materials	15% or Rs. 200/= per unit
61.05		Men's or boys' shirts, knitted or crocheted.	
	6105.10	- Of cotton	15% or Rs. 200/= per unit
	6105.20	- Of man-made fibres	15% or Rs. 200/= per unit
	6105.90	- Of other textile materials	15% or Rs. 200/= per unit
61.06		Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.	
	6106.10	- Of cotton	15% or Rs. 200/= per unit
	6106.20	- Of man-made fibres	15% or Rs. 200/= per unit
	6106.90	- Of other textile materials	15% or Rs. 200/= per unit
61.07		Men's or boy's underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	
		- Underpants and briefs :	
	6107.11	-- Of cotton	15% or Rs. 150/= per unit
	6107.12	-- Of man-made fibres	15% or Rs. 150/= per unit
	6107.19	-- Of other textile materials	15% or Rs. 150/= per unit
		- Nightshirts and pyjamas :	
	6107.21	-- Of cotton	15% or Rs. 150/= per unit
	6107.22	-- Of man-made fibres	15% or Rs. 150/= per unit
	6107.29	-- Of other textile materials	15% or Rs. 150/= per unit
		- Other :	
	6107.91	-- Of cotton	15% or Rs. 150/= per unit
	6107.99	-- Of other textile materials	15% or Rs. 150/= per unit
61.08		Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted.	
		- Slips and petticoats :	
	6108.11	-- Of man-made fibres	15% or Rs. 150/= per unit
	6108.19	-- Of other textile materials	15% or Rs. 150/= per unit
		- Briefs and panties :	
	6108.21	-- Of cotton	15% or Rs. 150/= per unit
	6108.22	-- Of man-made fibres	15% or Rs. 150/= per unit
	6108.29	-- Of other textile materials	15% or Rs. 150/= per unit
		- Nightdresses and pyjamas :	
	6108.31	-- Of cotton	15% or Rs. 150/= per unit
	6108.32	-- Of man-made fibres	15% or Rs. 150/= per unit

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
	6108.39	Of other textile materials	15% or Rs. 150/= per unit
		Other :	
	6108.91	Of cotton	15% or Rs. 150/= per unit
	6108.92	Of man-made fibres	15% or Rs. 150/= per unit
	6108.99	Of other textile materials	15% or Rs. 150/= per unit
61.09		T-shirts, singlets and other vests, knitted or crocheted.	
	6109.10	Of cotton	15% or Rs. 200/= per unit
	6109.90	Of other textile materials	15% or Rs. 200/= per unit
61.10		Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	
		Of wool or fine animal hair :	
	6110.11	Of wool	15% or Rs. 200/= per unit
	6110.12	Of Kashmir (cashmere) goats	15% or Rs. 200/= per unit
	6110.19	Other	15% or Rs. 200/= per unit
	6110.20	Of cotton	15% or Rs. 200/= per unit
	6110.30	Of man-made fibres	15% or Rs. 200/= per unit
	6110.90	Of other textile materials	15% or Rs. 200/= per unit
61.11		Babies' garments and clothing accessories, knitted or crocheted.	
	6111.20	Of cotton	15% or Rs. 150/= per kg
	6111.30	Of synthetic fibres	15% or Rs. 150/= per kg
	6111.90	Of other textile materials	15% or Rs. 150/= per kg
61.12		Track suits, ski suits and swimwear, knitted or crocheted.	
		Track suits :	
	6112.11	Of cotton	15% or Rs. 150/= per unit
	6112.12	Of synthetic fibres	15% or Rs. 150/= per unit
	6112.19	Of other textile materials	15% or Rs. 200/= per unit
	6112.20	Ski suits	15% or Rs. 200/= per unit
		Men's or boys' swimwear :	
	6112.31	Of synthetic fibres	15% or Rs. 200/= per unit
	6112.39	Of other textile materials	15% or Rs. 200/= per unit
		Women's or girls' swimwear :	
	6112.41	Of synthetic fibres	15% or Rs. 200/= per unit
	6112.49	Of other textile materials	15% or Rs. 200/= per unit
61.13	6113.00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	15% or Rs. 200/= per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
61.14		Other garments, knitted or crocheted.	
	6114.20	- Of cotton	15% or Rs. 150/= per kg
	6114.30	- Of man-made fibres	15% or Rs. 150/= per kg
	6114.90	- Of other textile materials	15% or Rs. 150/= per kg
61.15		Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.	
	6115.10	- Graduated compression hosiery, (for example, stockings for varicose veins)	Rs. 625/= per kg
		- Other Panty hose and tights :	
	6115.21	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	Rs. 625/= per kg
	6115.22	-- Of synthetic fibres, measuring per single yarn 67 decitex or more	Rs. 625/= per kg
	6115.29	-- Of other textile materials	Rs. 625/= per kg
	6115.30	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	Rs. 625/= per kg
		- Other :	
	6115.94	-- Of wool or fine animal hair	15% or Rs. 750/= per kg
	6115.95	-- Of cotton	15% or Rs. 750/= per kg
	6115.96	-- Of synthetic fibres	15% or Rs. 750/= per kg
	6115.99	-- Of other textile materials	15% or Rs. 750/= per kg
61.16		Gloves, mittens and mitts, knitted or crocheted.	
	6116.10	- Impregnated, coated or covered with plastics or rubber	15% or Rs. 150/= per kg
		- Other :	
	6116.91	-- Of wool or fine animal hair	15% or Rs. 150/= per kg
	6116.92	-- Of cotton	15% or Rs. 150/= per kg
	6116.93	-- Of synthetic fibres	15% or Rs. 150/= per kg
	6116.99	-- Of other textile materials	15% or Rs. 150/= per kg
61.17		Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	
	6117.10	- Shawls, scarves, mufflers, mantillas, veils and the like	15% or Rs. 150/= per kg
	6117.80	- Other accessories :	
	6117.80.10	--- Knee and ankle guards	15% or Rs. 150/= per kg
	6117.80.20	--- Ties, bow ties and cravats	15% or Rs. 150/= per kg
	6117.80.90	--- Other	15% or Rs. 150/= per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
62.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.	
		Overcoats, raincoats, car-coats, capes, cloaks and similar articles:	
	6201.11	Of wool or fine animal hair	15% or Rs. 200/= per unit
	6201.12	Of cotton	15% or Rs. 200/= per unit
	6201.13	Of man-made fibres	15% or Rs. 200/= per unit
	6201.19	Of other textile materials	15% or Rs. 200/= per unit
		Other :	
	6201.91	Of wool or fine animal hair	15% or Rs. 200/= per unit
	6201.92	Of cotton	15% or Rs. 200/= per unit
	6201.93	Of man-made fibres	15% or Rs. 200/= per unit
	6201.99	Of other textile materials	15% or Rs. 200/= per unit
62.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.	
		Overcoats, raincoats, car-coats, capes, cloaks and similar articles :	
	6202.11	Of wool or fine animal hair	15% or Rs. 200/= per unit
	6202.12	Of cotton	15% or Rs. 200/= per unit
	6202.13	Of man-made fibres	15% or Rs. 200/= per unit
	6202.19	Of other textile materials	15% or Rs. 200/= per unit
		Other :	
	6202.91	Of wool or fine animal hair	15% or Rs. 200/= per unit
	6202.92	Of cotton	15% or Rs. 200/= per unit
	6202.93	Of man-made fibres	15% or Rs. 200/= per unit
	6202.99	Of other textile materials	15% or Rs. 200/= per unit
62.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	
		Suits :	
	6203.11	Of wool or fine animal hair	15% or Rs. 200/= per unit
	6203.12	Of synthetic fibres	15% or Rs. 200/= per unit
	6203.19	Of other textile materials	15% or Rs. 200/= per unit
		Ensembles :	
	6203.22	Of cotton	15% or Rs. 200/= per unit
	6203.23	Of synthetic fibres	15% or Rs. 200/= per unit
	6203.29	Of other textile materials	15% or Rs. 200/= per unit
		Jackets and blazers :	

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
	6203.31	Of wool or fine animal hair	15% or Rs. 200/= per unit
	6203.32	Of cotton	15% or Rs. 200/= per unit
	6203.33	Of synthetic fibres	15% or Rs. 200/= per unit
	6203.39	Of other textile materials	15% or Rs. 200/= per unit
	-	Trousers, bib and brace overalls, breeches and shorts :	
	6203.41	Of wool or fine animal hair	15% or Rs. 200/= per unit
	6203.42	Of cotton	15% or Rs. 200/= per unit
	6203.43	Of synthetic fibres	15% or Rs. 200/= per unit
	6203.49	Of other textile materials	15% or Rs. 200/= per unit
62.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	
	-	Suits :	
	6204.11	Of wool or fine animal hair	15% or Rs. 200/= per unit
	6204.12	Of cotton	15% or Rs. 200/= per unit
	6204.13	Of synthetic fibres	15% or Rs. 200/= per unit
	6204.19	Of other textile materials	15% or Rs. 200/= per unit
	-	Ensembles :	
	6204.21	Of wool or fine animal hair	15% or Rs. 200/= per unit
	6204.22	Of cotton	15% or Rs. 200/= per unit
	6204.23	Of synthetic fibres	15% or Rs. 200/= per unit
	6204.29	Of other textile materials	15% or Rs. 200/= per unit
	-	Jackets and blazers :	
	6204.31	Of wool or fine animal hair	15% or Rs. 200/= per unit
	6204.32	Of cotton	15% or Rs. 200/= per unit
	6204.33	Of synthetic fibres	15% or Rs. 200/= per unit
	6204.39	Of other textile materials	15% or Rs. 200/= per unit
	-	Dresses :	
	6204.41	Of wool or fine animal hair	15% or Rs. 200/= per unit
	6204.42	Of cotton	15% or Rs. 200/= per unit
	6204.43	Of synthetic fibres	15% or Rs. 200/= per unit
	6204.44	Of artificial fibres	15% or Rs. 200/= per unit
	6204.49	Of other textile materials	15% or Rs. 200/= per unit
	-	Skirts and divided skirts :	
	6204.51	Of wool or fine animal hair	15% or Rs. 200/= per unit
	6204.52	Of cotton	15% or Rs. 200/= per unit
	6204.53	Of synthetic fibres	15% or Rs. 200/= per unit
	6204.59	Of other textile materials	15% or Rs. 200/= per unit
	-	Trousers, bib and brace overalls, breeches and shorts :	
	6204.61	Of wool or fine animal hair	15% or Rs. 200/= per unit
	6204.62	Of cotton	15% or Rs. 200/= per unit
	6204.63	Of synthetic fibres	15% or Rs. 200/= per unit

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)	
	6204.69	--	Of other textile materials	15% or Rs. 200/= per unit
62.05			Men's or boys' shirts.	
	6205.20	-	Of cotton	15% or Rs. 200/= per unit
	6205.30	-	Of man-made fibres	15% or Rs. 200/= per unit
	6205.90	-	Of other textile materials :	
	6205.90.10	----	Of wool or fine animal hair	15% or Rs. 200/= per unit
	6205.90.90	----	Other	15% or Rs. 200/= per unit
62.06			Women's or girls' blouses, shirts and shirt-blouses.	
	6206.10	-	Of silk or silk waste	15% or Rs. 200/= per unit
	6206.20	-	Of wool or fine animal hair	15% or Rs. 200/= per unit
	6206.30	-	Of cotton	15% or Rs. 200/= per unit
	6206.40	-	Of man-made fibres	15% or Rs. 200/= per unit
	6206.90	-	Of other textile materials	15% or Rs. 200/= per unit
62.07			Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	
		-	Underpants and briefs :	
	6207.11	--	Of cotton	15% or Rs. 200/= per unit
	6207.19	--	Of other textile materials	15% or Rs. 200/= per unit
		-	Nightshirts and pyjamas :	
	6207.21	--	Of cotton	15% or Rs. 200/= per unit
	6207.22	--	Of man-made fibres	15% or Rs. 200/= per unit
	6207.29	--	Of other textile materials	15% or Rs. 200/= per unit
		-	Other :	
	6207.91	--	Of cotton	15% or Rs. 200/= per unit
	6207.99	--	Of other textile materials	15% or Rs. 200/= per unit
62.08			Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles.	
		-	Slips and petticoats :	
	6208.11	--	Of man-made fibres	15% or Rs. 150/= per unit
	6208.19	--	Of other textile materials	15% or Rs. 150/= per unit
		-	Nightdresses and pyjamas :	
	6208.21	--	Of cotton	15% or Rs. 150/= per unit
	6208.22	--	Of man-made fibres	15% or Rs. 150/= per unit
	6208.29	--	Of other textile materials	15% or Rs. 150/= per unit
		-	Other :	

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
	6208.91	-- Of cotton	15% or Rs. 150/= per kg
	6208.92	-- Of man-made fibres	15% or Rs. 150/= per kg
	6208.99	-- Of other textile materials	15% or Rs. 150/= per kg
62.09		Babies' garments and clothing accessories.	
	6209.20	- Of cotton	15% or Rs. 150/= per kg
	6209.30	- Of synthetic fibres	15% or Rs. 150/= per kg
	6209.90	- Of other textile materials	15% or Rs. 150/= per kg
62.10		Garments, made up of fabrics of heading 56.02, 56.03, 59.06 & 59.07.	
	6210.10	- Of fabrics of heading 56.02 or 56.03	15% or Rs. 200/= per kg
	6210.20	- Other garments, of the type described in subheadings 6201.11 to 6201.19	15% or Rs. 200/= per unit
	6210.30	- Other garments, of the type described in subheadings 6202.11 to 6202.19	15% or Rs. 200/= per unit
	6210.40	- Other men's or boys' garments	15% or Rs. 200/= per kg
	6210.50	- Other women's or girls' garments	15% or Rs. 200/= per kg
62.11		Track suits, ski suits and swimwear; other garments.	
		- Swimwear :	
	6211.11	-- Men's or boys'	15% or Rs. 200/= per unit
	6211.12	-- Women's or girls'	15% or Rs. 200/= per unit
	6211.20	- Ski suits	15% or Rs. 200/= per unit
		- Other garments, men's or boys' :	
	6211.32	-- Of cotton	15% or Rs. 200/= per kg
	6211.33	-- Of man-made fibres	15% or Rs. 200/= per kg
	6211.39	-- Of other textile materials	15% or Rs. 200/= per kg
		- Other garments, women's or girls' :	
	6211.42	-- Of cotton:	
	6211.42.10	--- Sarees	15% or Rs. 200/= per kg
	6211.42.90	--- Other	15% or Rs. 200/= per kg
	6211.43	-- Of man-made fibres :	
	6211.43.10	--- Sarees	15% or Rs. 200/= per kg
	6211.43.90	--- Other	15% or Rs. 200/= per kg
	6211.49	-- Of other textile materials :	
	6211.49.10	--- Sarees	15% or Rs. 200/= per kg
	6211.49.90	--- Other	15% or Rs. 200/= per kg
62.12		Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
	6212.10	- Brassieres	15% or Rs. 200/= per kg
	6212.20	- Girdles and panty-girdles	15% or Rs. 200/= per kg
	6212.30	- Corselettes	15% or Rs. 200/= per kg
	6212.90	- Other	15% or Rs. 200/= per kg
62.13		Handkerchiefs.	
	6213.20	- Of cotton	15% or Rs. 200/= per kg
	6213.90	- Of other textile materials	15% or Rs. 200/= per kg
62.14		Shawls, scarves, mufflers, mantillas, veils and the like.	
	6214.10	- Of silk or silk waste	15% or Rs. 150/= per unit
	6214.20	- Of wool or fine animal hair	15% or Rs. 150/= per unit
	6214.30	- Of synthetic fibres	15% or Rs. 150/= per unit
	6214.40	- Of artificial fibres	15% or Rs. 150/= per unit
	6214.90	- Of other textile materials	15% or Rs. 150/= per unit
62.16	6216.00	Gloves, mittens and mitts.	15% or Rs. 150/= per kg
63.01		Blankets and traveling rugs.	
	6301.10	- Electric blankets	15% or Rs. 200/= per unit
	6301.20	- Blankets (other than electric blankets) and traveling rugs, of wool or of fine animal hair	15% or Rs. 200/= per kg
	6301.30	- Blankets (other than electric blankets) and traveling rugs, of cotton	15% or Rs. 200/= per kg
	6301.40	- Blankets (other than electric blankets) and traveling rugs, of synthetic fibres	15% or Rs. 200/= per kg
	6301.90	- Other blankets and traveling rugs	15% or Rs. 200/= per kg
63.02		Bed linen, table linen, toilet linen and kitchen linen.	
	6302.10	- Bed linen, knitted or crocheted	15% or Rs. 200/= per kg
		- Other bed linen, printed :	
	6302.21	-- Of cotton	15% or Rs. 200/= per kg
	6302.22	-- Of man-made fibres	15% or Rs. 200/= per kg
	6302.29	-- Of other textile material	15% or Rs. 200/= per kg
		- Other bed linen :	
	6302.31	-- Of cotton	15% or Rs. 200/= per kg
	6302.32	-- Of man-made fibres	15% or Rs. 200/= per kg
	6302.39	-- Of other textile material	15% or Rs. 200/= per kg
	6302.40	- Table linen, knitted or crocheted	15% or Rs. 200/= per kg
		- Other table linen :	
	6302.51	-- Of cotton	15% or Rs. 200/= per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
	6302.53	-- Of man-made fibres	15% or Rs. 200/= per kg
	6302.59	-- Of other textile material	15% or Rs. 200/= per kg
	6302.60	- Toilet linen and kitchen linen, of terry toweling or similar terry fabrics, of cotton	15% or Rs. 200/= per kg
		- Other :	
	6302.91	-- Of cotton	15% or Rs. 200/= per kg
	6302.93	-- Of man-made fibres	15% or Rs. 200/= per kg
	6302.99	-- Of other textile material	15% or Rs. 200/= per kg
63.03		Curtains (including drapes) and interior blinds; curtain or bed valances.	
		- Knitted or crocheted :	
	6303.12	-- Of synthetic fibers	15% or Rs. 150/= per kg
	6303.19	-- Of other textile material	15% or Rs. 150/= per kg
		- Other :	
	6303.91	-- Of cotton	15% or Rs. 150/= per kg
	6303.99	-- Of other textile material	15% or Rs. 150/= per kg
63.04		Other furnishing articles, excluding those of heading 94.04.	
		- Bedspreads :	
	6304.19	-- Other	15% or Rs. 200/= per kg
	6304.20	- Bed nets specified in Subheading Note 1 to this Chapter	15% or Rs. 200/= per kg
		- Other :	
	6304.91	-- Knitted or crocheted	15% or Rs. 200/= per kg
	6304.92	-- Not knitted or crocheted, of cotton	15% or Rs. 200/= per kg
	6304.93	-- Not knitted or crocheted, of synthetic fibres	15% or Rs. 200/= per kg
	6304.99	-- Not knitted or crocheted, of other textile materials	15% or Rs. 200/= per kg
63.05		Sacks and bags, of a kind used for the packing of goods.	
	6305.10	- Of jute or of other textile bast fibres of heading 53.03 :	
	6305.10.10	--- Jute bags not knitted or crocheted	25%
	6305.10.90	--- Other	25%
		- Of man-made textile materials :	
	6305.33	-- Other, of polyethylene or polypropylene strip or the like	25%
	6305.39	-- Other	25%
	6305.90	- Of other textile materials	25%
63.06		Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.	
		- Tarpaulins, awnings and sunblinds :	

H.S. Hdg. (1)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
	6306.12	-- Of synthetic fibres	15%
	6306.19	-- Of other textile materials	15%
		- Tents:	
	6306.22	-- Of synthetic fibres	30%
	6306.29	-- Of other textile materials	30%
	6306.30	- Sails	30%
	6306.40	- Pneumatic mattresses	30%
	6306.90	- Other:	30%
63.07		Other made up articles, including dress patterns.	
	6307.10	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	30%
	6307.20	- Life-jackets and life-belts	30%
	6307.90	- Other	30%
63.08	6308.00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in pickings for retail sale.	30% or Rs. 50/= per kg
63.09	6309.00	Worn clothing and other worn articles :	
	6309.00.10	--- Blankets	30%
	6309.00.90	--- Other	30%
63.10		Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	
	6310.10	- Sorted :	
	6310.10.10	--- Used	30%
	6310.10.90	--- Other	30%
	6310.90	- Other :	
	6310.90.10	--- Used	30%
	6310.90.90	--- Other	30%
64.01		Water proof 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, reverting, nailing, screwing, plugging or similar processes.	
	6401.10	- Footwear incorporating a protective metal toe-cap	15% or Rs.500/= per pair
		- Other footwear :	
	6401.92	--- Covering the ankle but not covering the knee	15% or Rs.500/= per pair
	6401.99	--- Other	15% or Rs.500/= per pair

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
64.02		Other footwear with outer soles and uppers of rubber or plastics.	
		Sports footwear :	
	6402.12	Ski-boots, and cross-country ski footwear and snowboard boots	15% or Rs. 600/= per pair
	6402.19	Other	
	6402.19.19	Other	15% or Rs. 600/= per pair
	6402.20	Footwear with upper straps or thongs assembled to the sole by means of plugs	15% or Rs. 600/= per pair
		Other footwear :	
	6402.91	Covering the ankle	15% or Rs. 600/= per pair
	6402.99	Other	15% or Rs. 600/= per pair
64.03		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	
		Sports footwear :	
	6403.12	Ski-boots, cross-country ski footwear and snowboard boots	15% or Rs. 600/= per pair
	6403.19	Other	
	6403.19.19	Other	15% or Rs. 600/= per pair
	6403.20	Foot wear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	15% or Rs. 600/= per pair
	6403.40	Other footwear, incorporating a protective metal toe-cap	15% or Rs. 600/= per pair
		Other footwear with outer soles of leather :	
	6403.51	Covering the ankle	15% or Rs. 600/= per pair
	6403.59	Other	15% or Rs. 600/= per pair
		Other footwear :	
	6403.91	Covering the ankle	15% or Rs. 600/= per pair
	6403.99	Other	15% or Rs. 600/= per pair
64.04		Footwear with outer soles of rubber, plastics leather or composition leather and uppers of textile materials.	
		Footwear with outer soles of rubber or plastics :	
	6404.11	Sports footwear, tennis shoes, basketball shoes, gym shoes, training shoes and the like	15% or Rs. 600/= per pair
	6404.19	Other	15% or Rs. 600/= per pair
	6404.20	Footwear with outer soles of leather or composition leather	15% or Rs. 600/= per pair
64.05		Other footwear.	
	6405.10	With uppers of leather or composition leather	15% or Rs. 600/= per pair
	6405.20	With uppers of textile materials	15% or Rs. 600/= per pair
	6405.90	Other	15% or Rs. 600/= per pair

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
64.06		Parts of footwear (including uppers whether or not attached to soles other than outer soles) ; removable in-soles, heels cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.	
	6406.10	Upper and parts thereof, other than stiffeners	Rs. 800/= per kg
	6406.20	Outer soles and heels, of rubber or plastics :	
	6406.20.90	Other	15%
65.04	6504.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	Rs. 100/= per kg
65.05	6505.00	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.	Rs. 100/= per kg
65.06		Other headgear, whether or not lined or trimmed.	
	6506.10	Safety headgear	
	6506.10.10	Basic safety helmets for worksites, mines, and similar locations	25% or Rs. 200/= per unit
	6506.10.20	Safety helmets of the kind worn by motor-cycle riders and covering the back of the head down to the base of the wearer's skull, (excluding those of the four National Subdivisions below), neither having a chin-guard protruding from the head cover, nor having provision for attaching such a chin guard, with or without a visor but not having a coated or tinted visor that obstructs identification of the wearer, imported subject to SLS-517 standard.	25% or Rs. 350/= per unit
	6506.10.30	Special safety helmets of the kind worn during motor vehicle /motor cycle racing or sporting events, or for special purposes such as security activities, imported subject to SLS-517 (category-A) standard, and prior Import Control approval	25% or Rs. 200/= per unit
	6506.10.40	Sporting safety helmets (elongated helmets) of the kind worn in push-bicycle racing events, imported subject to prior Import Control approval.	25% or Rs. 200/= per unit
	6506.10.50	Half helmets (not covering the back of the skull) of the kind worn by motorcyclists, imported subject to prior Import Control approval.	25% or Rs. 200/= per unit
	6506.10.90	Other	25% or Rs. 200/= per unit
		Other :	
	6506.91	Of rubber or of plastics :	
	6506.91.90	Other	30% or Rs. 100/= per kg
	6506.99	Of other materials :	
	6506.99.90	Other	30% or Rs. 100/= per kg
65.07	6507.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	Rs. 100/= per kg
66.01		Umbrellas and sun umbrellas (including walking-stick	

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
		umbrellas, garden umbrellas and similar umbrellas).	
	6601.10	Garden or similar umbrellas	30% or Rs. 100/= per unit
		Other :	
	6601.91	Having a telescopic shaft	30% or Rs. 100/= per unit
	6601.99	Other	30% or Rs. 100/= per unit
67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.	
	6702.10	Of plastics	35% or Rs. 1000/= per kg
	6702.90	Of other materials	35% or Rs. 1000/= per kg
68.02		Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; 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).	
	6802.10	Tiles cubes and similar articles, whether or not rectangular (including squares), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	20% or Rs. 30/= per kg
		Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface :	
	6802.21	Marble, travertine and alabaster	20% or Rs. 40/= per kg
	6802.23	Granite	20% or Rs. 30/= per kg
	6802.29	Other stone	20% or Rs. 40/= per kg
		Other :	
	6802.91	Marble, travertine and alabaster	
	6802.91.90	Other	20% or Rs. 40/= per kg
	6802.92	Other calcareous stone	20% or Rs. 40/= per kg
	6802.93	Granite	20% or Rs. 40/= per kg
	6802.99	Other Stone :	
	6802.99.90	Other	20% or Rs. 40/= per kg
68.03	6803.00	Worked slate and articles of slate or of agglomerated slate.	30% or Rs. 50/= per kg
68.05		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.	
	6805.10	On a base of woven textile fabric only	15%
	6805.20	On a base of paper or paperboard only	15%
	6805.30	On a base of other materials	15%

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
68.06		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 68.11 or 68.12 or of Chapter 69.	
	6806.90	Other	35% or Rs. 20/= per kg
68.08	6808.00	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.	25% or Rs. 50/= per kg
68.09		Articles of plaster or of compositions based on plaster.	
		Boards, sheets, panels, tiles and similar articles, not ornamented :	
	6809.11	Faced or reinforced with paper or paperboard only :	
	6809.11.10	Waste gypsum wallboard or plaster boading arising from the demolishing of building	35% or Rs. 20 /= per kg
	6809.11.20	Gypsum plaster board, both sides with un worked paper or paper board	35% or Rs. 10/= per kg
	6809.11.90	Other	35% or Rs. 20/= per kg
	6809.19	Other :	
	6809.19.10	Waste gypsum wallboard or laster board arising from the demolishing of building	35% or Rs. 20/= per kg
	6809.19.90	Other	35% or Rs. 20/= per kg
	6809.90	Other articles	35% or Rs. 20/= per kg
68.10		Articles of cement, of concrete or of artificial stone, either or not reinforced.	
		Tiles, flagstones, bricks and similar articles :	
	6810.11	Building blocks and bricks :	
	6810.11.10	Concrete cement blocks encasing industrial waste sludge	35%
	6810.19	Other	35%
		Other articles :	
	6810.91	Prefabricated structural components for building or civil engineering	35%
	6810.99	Other :	
	6810.99.90	Other	35%
68.11		Articles of asbestos-cement, of cellulose fibre-cement or the like.	
	6811.40	Containing asbestos :	
	6811.40.20	Other sheets, panels, tiles and similar articles	35%

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
	6811.40.90	Other	35%
		Not containing asbestos :	
	6811.82	Other sheets, panels, tiles and similar articles	35%
	6811.89	Other articles :	
	6811.89.90	Other	35%
68.15		Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.	
	6815.10	Non-electrical articles of graphite or other carbon	12%
		Other articles :	
	6815.99	Other	12%
69.05		Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.	
	6905.10	Roofing tiles	30%
	6905.90	Other	30%
69.06	6906.00	Ceramic pipes, conduits, guttering and pipe fittings.	25%
69.07		Ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.	
		Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 :	
	6907.21	Of a water absorption coefficient by weight not exceeding 0.5%:	
	6907.21.10	Wall tiles	35%
	6907.21.90	Other	35%
	6907.22	Of a water absorption coefficient by weight exceeding 0.5% but not exceeding 10%:	
	6907.22.10	Wall tiles	35%
	6907.22.90	Other	35%
	6907.23	Of a water absorption coefficient by weight exceeding 10%:	
	6907.23.10	Wall tiles	35%
	6907.23.90	Other	35%
	6907.30	Mosaic cubes and the like, other than those of subheading 6907.40	35%
	6907.40	Finishing ceramics	35%
69.10		Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.	

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
	6910.90	- Other :	
	6910.90.90	--- Other	Rs. 35/= per kg
69.11		Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.	
	6911.10	- Tableware and kitchenware	Rs. 100/= per kg
	6911.90	- Other	Rs. 100/= per kg
69.12	6912.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china :	
	6912.00.10	--- Tableware	Rs. 100/= per kg
	6912.00.90	--- Other	Rs. 100/= per kg
69.13		Statuettes and other ornamental ceramic articles.	
	6913.10	- Of porcelain or china	Rs. 100/= per kg
	6913.90	- Other :	
	6913.90.10	--- Ornaments	Rs. 100/= per kg
	6913.90.90	--- Other	Rs. 100/= per kg
69.14		Other ceramic articles.	
	6914.10	- Of porcelain or china :	
	6914.10.10	--- Handicraft	Rs. 100/= per kg
	6914.10.90	--- Other	Rs. 100/= per kg
	6914.90	- Other :	
	6914.90.10	--- Handicraft	Rs. 100/= per kg
	6914.90.90	--- Other	Rs. 100/= per kg
70.04		Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	
	7004.20	- Glass, coloured throughout the mass(body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	15%
	7004.90	- Other glass	15%
70.05		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.	
	7005.10	- Non-wired glass, having an absorbent, reflecting or non-	15%

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
		reflecting layer	
		Other non-wired glass :	
	7005.21	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	15%
	7005.29	Other	15%
	7005.30	Wired glass	15%
70.07		Safety glass, consisting of toughened (tempered) or laminated glass.	
		Toughened (tempered) safety glass :	
	7007.11	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	15%
	7007.19	Other	15%
		Laminated safety glass :	
	7007.21	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	5%
	7007.29	Other	5%
70.09		Glass mirrors, whether or not framed, including rear-view mirrors.	
	7009.10	Rear-view mirrors for vehicles	Rs.75/= per kg
		Other :	
	7009.91	Unframed	Rs.75/= per kg
	7009.92	Framed	Rs.75/= per kg
70.13		Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).	
	7013.10	Of glass-ceramics	Rs. 40/= per kg
		Stemware drinking glasses other than of glass-ceramics :	
	7013.22	Of lead crystal	Rs. 40/= per kg
	7013.28	Other	Rs. 50/= per kg
		Other drinking glasses other than of glass-ceramics :	
	7013.33	Of lead crystal	Rs. 40/= per kg
	7013.37	Other	Rs. 50/= per kg
		Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics :	
	7013.41	Of lead crystal	Rs. 40/= per kg
	7013.42	Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	Rs. 50/= per kg
	7013.49	Other	Rs. 50/= per kg
		Other glassware :	
	7013.91	Of lead crystal	Rs. 40/= per kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	7013.99	--	Other :	
	7013.99.90	---	Other	Rs. 50/= per kg
70.16			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; multicellular or foam glass in blocks, panels, plates, shells or similar forms.	
	7016.10	-	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	Rs. 60/= per kg
	7016.90	-	Other	Rs. 60/= per kg
71.13			Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	
	7113.19	--	Of other precious metal, whether or not plated or clad with precious metal	
	7113.19.10	---	Articles	10%
72.13			Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.	
	7213.10	-	Containing indentations, ribs, grooves or other deformations produced during the rolling process :	
	7213.10.10	---	Flattened circles and modified rectangles	Rs 15/= per kg
	7213.10.90	---	Other	Rs 15/= per kg
	7213.20	-	Other, of free-cutting steel	Rs 15/= per kg
			Other :	
	7213.91	--	Of circular cross-section measuring less than 14 mm in diameter	
	7213.91.10	----	Circular cross-section measuring less than 8 mm in diameter	Rs 15/= per kg
72.14			Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.	
	7214.10	-	Forged :	
	7214.10.10	---	Flattened circles and modified rectangles	Rs 15/= per kg
	7214.10.90	---	Other	Rs 20/= per kg
	7214.20	-	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling :	
	7214.20.10	---	Flattened circles and modified rectangles	Rs 15/= per kg
	7214.20.90	---	Other	Rs 30/= per kg
	7214.30	-	Other, of free-cutting steel	Rs 15/= per kg
			Other :	
	7214.91	--	Of rectangular (other than square) cross-section :	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	7214.91.10	---	Flat bars of a width not exceeding 30 mm and thickness not exceeding 6 mm, containing by weight less than 0.25% of carbon	Rs 20/= per kg
	7214.91.20	---	Other, containing by weight less than 0.25% of carbon, other than flat bars	Rs 20/= per kg
	7214.91.90	---	Other	Rs 15/= per kg
	7214.99	---	Other	Rs 15/= per kg
72.16			Angles, shapes and sections of iron or non-alloy steel.	
	7216.10	-	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	Rs. 15/= per kg
		-	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm :	
	7216.21	--	L sections	Rs. 20/= per kg
	7216.22	--	T sections	Rs. 15/= per kg
72.17			Wire of iron or non-alloy steel	
	7217.20	-	Plated or coated with zinc :	
	7217.20.20	---	Wire of a solid cross section in the shape of circles measuring 1.6 mm in diameter or more but not exceeding 4 mm	Rs. 18/= per kg
	7217.20.90	---	Other	Rs. 18/= per kg
72.25			Flat-rolled products of other alloy steel, of a width of 600 mm or more.	
		-	Other:	
	7225.99	--	Other	15% or Rs. 25 /= per kg
73.06			Other tubes, pipes and hollow profiles (for example, open seam or welded, reverted or similarly closed), of iron or steel.	
	7306.30	-	Other, welded, of circular cross-section, of iron or non-alloy steel	30%
	7306.40	-	Other, welded, of circular cross-section, of stainless steel :	
	7306.40.10	---	Over 20 cm diameter	5%
	7306.40.90	---	Other	5%
		-	Other, welded, of non-circular cross-section :	
	7306.61	--	Of square or rectangular cross-section :	
	7306.61.90	---	Other	30%
	7306.69	--	Of other non-circular cross-section :	
	7306.69.90	---	Other	20%
	7306.90	-	Other:	
	7306.90.90	---	Other	20%
73.14			Cloth (including endless bands), grill, netting and	

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
		fencing, of iron or steel wire; expanded metal of iron or steel (+)	
	7314.20	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3mm or more and having a mesh size of 100cm ² or more	8%
		Other grill, netting and fencing, welded at the intersection :	
	7314.31	Plated or coated with zinc	8%
		Other cloth, grill, netting and fencing :	
	7314.41	Plated or coated with zinc	8%
	7314.42	Coated with Plastics	8%
	7314.49	Other	8%
73.18		Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel (+).	
		Threaded articles :	
	7318.11	Coach screws	Rs. 10/= per kg
73.23		Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.	
	7323.10	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	20%
		Other :	
	7323.91	Of cast iron, not enamelled	20%
	7323.92	Of cast iron, enamelled	20%
	7323.93	Of stainless steel	20%
	7323.94	Of iron (other than cast iron) or steel, enamelled	20%
	7323.99	Other	20%
73.24		Sanitary ware and parts thereof, of iron or steel.	
	7324.10	Sinks and wash basins, of stainless steel:	
	7324.10.10	Sinks	10%
		Baths:	
	7324.21	Of cast iron, whether or not enamelled	10%
	7324.29	Other	10%
74.18		Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.	
	7418.10	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	7418.10.10	---	Pot scourers and scouring or polishing pads, gloves and the like	15%
	7418.10.20	---	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper	15%
	7418.10.90	---	Other	15%
	7418.20	-	Sanitary ware and parts thereof	15%
74.19			Other articles of copper.	
		-	Other :	
	7419.99	--	Other :	
	7419.99.90	---	Other	15%
76.10			Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures	
	7610.10	-	Doors, windows and their frames and thresholds for doors	10%
	7610.90	-	Other	
	7610.90.90	---	Other	10%
76.15			Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.	
	7615.10	-	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	
	7615.10.10	---	Pot scourers and scouring or polishing pads, gloves and the like	15%
	7615.10.90	---	Other	15%
82.14			Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).	
	8214.10	-	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefore	Rs. 50/= per kg
	8214.20	-	Manicure or pedicure sets and instruments (including nail files)	Rs. 50/= per kg
	8214.90	-	Other	Rs. 50/= per kg
83.01			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.	

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
	8301.10	- Padlocks	Rs. 50/= per kg
	8301.30	- Locks of a kind used for furniture	Rs. 50/= per kg
	8301.40	- Other locks	Rs. 50/= per kg
	8301.50	- Clasps and frames with clasps, incorporating locks	Rs. 50/= per kg
	8301.60	- Parts	Rs. 50/= per kg
83.02		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.	
	8302.10	- Hinges :	
	8302.10.10	--- Of aluminum	Rs. 50/= per kg
	8302.10.20	--- Of steel	Rs. 50/= per kg
	8302.10.90	--- Other	Rs. 30/= per kg
	8302.20	- Castors	Rs. 30/= per kg
	8302.30	- Other mountings, fittings and similar articles suitable for motor vehicles	Rs. 30/= per kg
		- Other mountings, fittings and similar articles :	
	8302.41	-- Suitable for buildings	Rs. 30/= per kg
	8302.42	-- Other, suitable for furniture	Rs. 30/= per kg
	8302.49	-- Other	Rs. 30/= per kg
	8302.50	- Hat-racks, hat-pegs, brackets and similar fixtures	Rs. 30/= per kg
	8302.60	- Automatic door closers	Rs. 30/= per kg
83.03	8303.00	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.	Rs. 30/= per kg
83.05		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.	
	8305.10	- Fittings for loose-leaf binders or files	Rs. 50/= per kg
	8305.20	- Staples in strips	Rs. 50/= per kg
	8305.90	- Other, including parts	Rs. 50/= per kg
83.06		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.	
	8306.10	- Bells, gongs and the like :	
	8306.10.90	--- Other	Rs. 50/= per kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
		-	Statuettes and other ornaments :	
	8306.21	--	Plated with precious metal	Rs. 50/= per kg
	8306.29	--	Other	Rs. 50/= per kg
	8306.30	-	Photograph, picture or similar frames; mirrors	Rs. 50/= per kg
83.07			Flexible tubing of base metal, with or without fittings.	
	8307.10	-	Of iron or steel	10%
	8307.90	-	Of other base metal	10%
83.09			Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.	
	8309.10	-	Crown corks	Rs. 200/= per kg or Rs. 0.25/=per unit
	8309.90	-	Other :	
	8309.90.10	---	Roll-over capsules	Rs. 300/= per kg or Rs. 0.50/=per unit
	8309.90.20	---	Fastening of iron or steel for sealing bags	Rs. 40/= per kg
	8309.90.90	---	Other	Rs. 40/= per kg
83.10	8310.00		Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	Rs. 75/= per kg
84.18			Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.	
			Refrigerators, household type :	
	8418.21	--	Compression-type :	
	8418.21.10	---	Used / reconditioned	15%
	8418.21.90	---	Single door type	15%
85.04			Electrical transformers, static converters (for example, rectifiers) and inductors.	
	8504.10	-	Ballasts for discharge lamps or tubes :	
	8504.10.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	8%
	8504.10.90	---	Other	8%
	8504.22	--	Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA :	
	8504.22.30	---	Other, contaminated with or containing Polychlorinated biphenyls (PCB)	8%

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PART I : SEC (I) - GAZETTE EXTRA ORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA -2017

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	8504.22.90	---	Other	8%
	8504.23	--	Having a power handling capacity exceeding 10,000 kVA :	
	8504.23.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	8%
	8504.23.90	---	Other	8%
	8504.33	--	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	
	8504.33.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	Rs. 5/= per kg
	8504.50	-	Other inductors:	
	8504.50.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	8%
	8504.50.90	---	Other	8%
	8504.90.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	8%
	8504.90.90	---	Other	8%
85.09			Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.	
	8509.40	-	Food grinders and mixers; fruit or vegetable juice extractors	Rs. 250/= per unit
87.08			Parts and accessories of the motor vehicles of headings 87.01 to 87.05.	
		-	Other parts and accessories :	
	8708.91	--	Radiators and parts thereof	
	8708.91.10	---	Radiators	25% or Rs. 1500 per unit
	8708.91.20	---	Parts	25%
91.05			Other clocks.	
		-	Wall clocks :	
	9105.21	--	Electrically operated	Rs. 100/= per unit
	9105.29	--	Other	Rs. 100/= per unit
94.03			Other furniture and parts thereof.	
	9403.10	-	Metal furniture of a kind used in offices :	
	9403.10.10	---	Used	20%
	9403.10.90	---	Other	20%
	9403.20	-	Other metal furniture :	
	9403.20.10	---	Used	20%
	9403.20.90	---	Other	20%
	9403.30	-	Wooden furniture of a kind used in offices :	
	9403.30.10	---	Used	30%

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	9403.30.90	---	Other	30%
	9403.40	-	Wooden furniture of a kind used in the kitchen :	
	9403.40.10	---	Used	30%
	9403.40.90	---	Other	30%
	9403.50	-	Wooden furniture of a kind used in the bedroom :	
	9403.50.10	---	Used	30%
	9403.50.90	---	Other	30%
	9403.60	-	Other wooden furniture :	
	9403.60.10	---	Used	30%
	9403.60.90	---	Other	30%
	9403.70	-	Furniture of plastics :	
	9403.70.10	---	Used	30%
	9403.70.90	---	Other	30%
		-	Furniture of other materials, including cane, osier, bamboo or similar materials :	
	9403.82	--	Of Bamboo :	
	9403.82.10	---	Used	30%
	9403.82.90	---	Other	30%
	9403.83	--	Of rattan :	
	9403.83.10	---	Used	30%
	9403.83.90	---	Other	30%
	9403.89	--	Other :	
	9403.89.10	---	Used	30%
	9403.89.90	---	Other	30%
	9403.90	-	Parts :	
	9403.90.10	---	Used	30%
	9403.90.90	---	Other	30%
94.04			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.	
	9404.10	-	Mattress supports :	
	9404.10.10	---	Used	8%
	9404.10.90	---	Other	8%
		-	Mattresses :	
	9404.21	--	Of cellular rubber or plastics, whether or not covered :	
	9404.21.10	---	Used	8%
	9404.21.90	---	Other	8%
	9404.90	-	Other :	
	9404.90.90	---	Other	8%
96.03			Brooms, brushes (including brushes constituting parts of	

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
		machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).	
	9603.10	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles :	
	9603.10.10	Brooms made of coconut fibre	20% or Rs. 75/= per unit
	9603.10.20	Brooms made of other fibre	20% or Rs. 75/= per unit
	9603.10.30	Tawashi brushes made of 100% coconut fibre	20% or Rs. 75/= per unit
	9603.10.40	Tawashi brushes made of coconut fibre mixed with other vegetable fibre	20% or Rs. 75/= per unit
	9603.10.50	Tawashi brushes made of coir fibre mixed with artificial fibre	20% or Rs. 75/= per unit
	9603.10.60	Other brushes made of coconut fibre	20% or Rs. 75/= per unit
	9603.10.70	Brushes made of other fibre	20% or Rs. 75/= per unit
		Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances :	
	9603.21	Tooth brushes, including dental-plate brushes	20% or Rs. 75/= per unit
	9603.29	Other	20% or Rs. 75/= per unit
	9603.40	Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	20% or Rs. 50/= per unit
96.08		Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.	
	9608.10	Ball point pens :	
	9608.10.10	Plastic	10% or Rs. 15/= per unit
	9608.10.90	Other	10% or Rs. 15/= per unit
	9608.20	Felt tipped and other porous-tipped pens and markers :	
	9608.20.10	Plastic	10% or Rs. 15/= per unit
	9608.20.90	Other	10% or Rs. 15/= per unit
	9608.50	Sets of articles from two more of the foregoing subheadings	10% or Rs. 15/= per unit
	9608.60	Refills for ball point pens, comprising the ball point and ink-reservoir :	
	9608.60.10	Plastic	10% or Rs. 3.50 per unit
	9608.60.90	Other	10% or Rs.3.50 per unit
	9608.99.10	Barells for ball point pens,plastic	Rs 200/= per kg
96.19	9619.00	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.	
	9619.00.10	Sanitary towels and tampons	30% or Rs.300/kg

H.S. Hdg. (1)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	9619.00.90	---	Other	30% or Rs.300/kg