

HS Code	Description	Prevailing Excise Rate	Corrected Excise Rate
8703.90.29	Other electric vehicles, not more than three years old: Other	50% Per Unit	150% or Rs.2,500 Per cubic centimeter (Cm ³) of the Engine
8703.90.39	Other electric vehicles, more than three years old: Other	50% Per Unit	150% or Rs.2,500 Per cubic centimeter (Cm ³) of the Engine

HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
	8703.21.63	----	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	(GT)24%	30%	u
	8703.21.72	----	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	(GT)24%	30%	u
	8703.90	-	Other :			
		---	Electric auto-trishaws			
	8703.90.11	----	not more than two years old		Free	u
	8703.90.12	----	more than two years old		15%	u
		---	Other electric vehicles, not more than three years old			
	8703.90.21	----	Not fitted with internal combustion engines, but driven by electric motors powered by on board accumulators charged solely by electricity generated by on board solar electricity panels.		15%	u
	8703.90.22	----	Not fitted with internal combustion engines, but driven by electric motors powered by on board accumulators charged by external electric source (e.g. National grid)		15%	u
	8703.90.23	----	Driven by electric motors powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driving a generator on board		15%	u
	8703.90.29	----	Other		15%	u
		---	Other electric vehicles, more than three years old			
	8703.90.31	----	Not fitted with internal combustion engines, but driven by electric motors powered by on board accumulators charged solely by electricity generated by on board solar electricity panels.		30%	u
	8703.90.32	----	Not fitted with internal combustion engines, but driven by electric motors powered by on board accumulators charged by external electric source (e.g. National grid)		30%	u
	8703.90.33	----	Driven by electric motors powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driving a generator on board		30%	u
	8703.90.39	----	Other		30%	u
		---	Other			
	8703.90.91	---	Not more than three years old		15%	u
	8703.90.92	---	More than three years old		30%	u

<i>H. S. Code (II)</i>	<i>H. S. Code (II)</i>	<i>Description</i>	<i>Excise Duty Rate (IV)</i>
8703.21.63	87032163	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	Rs. 400,000 per unit
8703.21.72	87032172	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	Rs. 400,000 per unit
8703.90	87039000	Other :	
		Electric auto-trishaws	
8703.90.11	87039011	Not more than two years old	50%
8703.90.12	87039012	More than two years old	50%
		Other electric vehicles, not more than three years old	
8703.90.21	87039021	Not fitted with internal combustion engines, but driven by electric motors powered by on board accumulators charged solely by electricity generated by on board solar electricity panels	2.5%
8703.90.22	87039022	Not fitted with internal combustion engines, but driven by electric motors powered by on board accumulators charged by external electric source (e.g. National grid)	50%
8703.90.23	87039023	Driven by electric motors powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driving a generator on board	50%
8703.90.29	87039029	Other	150% or Rs. 2,500 per cubic centimeter (cm ³) of the engine
		Other electric vehicles, more than three years old	
8703.90.31	87039031	Not fitted with internal combustion engines, but driven by electric motors powered by on board accumulators charged solely by electricity generated by on board solar electricity panels	2.5%
8703.90.32	87039032	Not fitted with internal combustion engines, but driven by electric motors powered by on board accumulators charged by external electric source (e.g. National grid)	50%
8703.90.33	87039033	Driven by electric motors powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driving a generator on board	50%
8703.90.39	87039039	Other	150% or Rs. 2,500 per cubic centimeter (cm ³) of the engine
		Other	
8703.90.91	87039091	Not more than three years old	2.5%
8703.90.92	87039092	More than three years old	2.5%