

8703.23.61	Hybrid electric vehicles of a cylinder capacity not exceeding 1600cc	80%	✓
8703.23.63	Other Hybrid electric vehicles	80%	✓
	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than two years old		
8703.23.71	Hybrid electric vehicles	115%	✓
	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than two years old		
8703.23.81	Hybrid electric vehicles	115%	✓
	Other		
8703.23.91	Hybrid electric vehicles of a cylinder capacity not exceeding 2000cc, not more than two years old	80%	✓
8703.23.93	Hybrid electric vehicles of a cylinder capacity not exceeding 2000cc, more than two years old	80%	✓
8703.23.95	Hybrid electric vehicles of a cylinder capacity exceeding 2000cc, not more than two years old	115%	✓
8703.23.97	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, more than two years old	115%	✓
8703.24	Of a cylinder capacity exceeding 3,000 cc :		
	Motor cars including station wagons and racing cars not more than two years old		
8703.24.51	Hybrid electric vehicles	160%	✓
	Motor cars including station wagons and racing cars, more than two years old		
8703.24.61	Hybrid electric vehicles	160%	✓
	Other, not more than two years old		
8703.24.71	Hybrid electric vehicles	160%	✓
	Other, more than two years old		
8703.24.81	Hybrid electric vehicles	160%	✓
	Other, vehicles with compression – ignition internal combustion piston engine (diesel or semi diesel):		
8703.31	Of a cylinder capacity not exceeding 1,500 cc:		
	Motor cars including station wagons and racing cars, not more than two years old		
8703.31.71	Hybrid electric vehicles	90%	✓
	Motor cars including station wagons and racing cars, more than two years old		
8703.31.81	Hybrid electric vehicles	90%	✓
	Other:		
8703.31.91	Hybrid electric vehicles, not more than two years old	90%	✓
8703.31.93	Hybrid electric vehicles, more than two years old	90%	✓
	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than two years old :		
8703.32.51	Hybrid electric vehicles of a cylinder capacity not exceeding 1,600 cc	90%	✓
8703.32.53	Other hybrid electric vehicles	90%	✓
	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than two years old		
8703.32.61	Hybrid electric vehicles	90%	✓
	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than two years old:		
8703.32.72	Hybrid electric vehicles	115%	✓

	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than two years old		
8703.32.81	Hybrid electric vehicles	115%	✓
8703.32.91	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, not more than two years old	90%	✓
8703.32.94	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, not more than two years old	115%	✓
8703.32.96	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, more than two years old	90%	✓
8703.32.98	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, more than two years old	115%	✓
8703.33	Of a cylinder capacity exceeding 2,500 cc:		
	Motor cars including station wagons and racing cars, not more than two years old		
8703.33.51	Hybrid electric vehicles	160%	✓
	Motor cars including station wagons and racing cars, more than two years old		
8703.33.61	Hybrid electric vehicles	160%	✓
	Other, not more than two years old		
8703.33.72	Hybrid electric vehicles	160%	✓
	Other, more than two years old		
8703.33.81	Hybrid electric vehicles	160%	✓
8703.90	Other :		
8703.90.30	Other electric, not more than two years old	05%	✓
8703.90.40	Other electric, more than two years old	05%	✓
8704.90	Other :		
8704.90.30	Other electric, not more than five old	05%	✓
8704.90.40	Other electric, more than five years old	05% or Rs.109,000/- per unit	✓