

Table

S.No.	Chapter or heading or sub-heading or tariff item	Standard rate
(1)	(2)	(3)
1.	25 (except 2504 and 2510)	15%
2.	2620 11 00, 2620 19 00 , 2620 30 10 and 2620 30 90	15%
3.	2701 (except 2701 12 00, 2701 20 10 and 2701 20 90), 2705 00 00, 2706, 2707, 2708, 2710, 2712, 2713 and 2715	15%
4.	28 (except 2801 20 00, 2814 10 00, 2814 20 00 and 2845 10 00)	15%
5.	29 (except 2901, 2902, 2903 15 00, 2903 21 00, 2905 43 00, 2905 44 00, 2917 37 00, 2926 10 00, 2933 71 00, 2936, 2937, 2939 41, 2939 42 00, 2939 43 00, 2939 49 00, 2939 51 00, 2939 59 00 and 2941)	15%
6.	3005 and 3006 (except 3006 60)	15%
7.	31 (except 3102 21 00, 3102 50 00, 3104 30 00, 3105 20 00, 3105 30 00, 3105 40 00, 3105 51 00, 3105 59 00, 3105 60 00 and 3105 90)	15%
8.	32 (except 3201)	15%
9.	33 (except 3301 and 3302 10)	15%
10.	3302 10	100%
11.	34 (except 3402 11, 3402 12 00, 3402 13 00 and 3402 19 00)	15%
12.	35 (except 3501, 3502, 3503, 3504, and 3505)	15%
13.	36	15%
14.	37 (except 3701 20 00 and 3702 20 00)	15%
15.	38 (except 3801 10 00, 3802 10 00, 3809 10 00, 3812 10 00, 3815 11 00, 3815 12, 3818, 3823 and 3824 60)	15%
16.	39	15%
17.	40 (except 4001 10, 4001 21 00, 4001 22 00, 4001 29 and 4011 30 00)	15%

(1)	(2)	(3)
18.	4001 21 00, 4001 22 00 and 4001 29	20%
19.	41 (except 4101, 4102 and 4103)	15%
20.	42	15%
21.	4303 and 4304	15%
22.	44 (except 4401, 4402 and 4403)	15%
23.	45	15%
24.	46	15%
25.	48(except 4801)	15%
26.	49 (except 4902, 4904 00 00 and 4905)	15%
27.	5004, 5005, 5006 and 5007	15%
28.	5105 (except 5105 29 10), 5106, 5107, 5108, 5109 and 5110	15%
29.	5111 11	15% or Rs 135 per sq. metre, whichever is higher
30.	5111 19	15% or Rs 150 per sq. metre, whichever is higher
31.	5111 20	15% or Rs 80 per sq. metre, whichever is higher
32.	5111 30	15% or Rs. 75 per sq. metre, whichever is higher
33.	5111 90	15% or Rs. 90 per sq. metre, whichever is higher
34.	5112 11	15% or Rs. 125 per sq. metre, whichever is higher
35.	5112 19	15% or Rs. 155 per sq. metre, whichever is higher
36.	5112 20	15% or Rs. 85 per sq. metre, whichever is higher
37.	5112 30	15% or Rs. 110 per sq. metre, whichever is higher
38.	5112 90	15%or Rs. 135 per sq. metre, whichever is higher
39.	5113	15% or Rs. 60 per sq. metre, whichever is higher
40.	5204, 5205, 5206 and 5207	15%
41.	5208 11, 5208 12, 5208 13, 5208 19, 5208 21, 5208 22, 5208 23, 5208 29, 5208 31, 5208 32, and 5208 33	15%
42.	5208 39	15% or Rs. 150 per kg., whichever is higher
43.	5208 41	15% or Rs. 9 per sq. metre, whichever is higher

(1)	(2)	(3)
44.	5208 42	15% or Rs. 37 per sq. metre, whichever is higher
45.	5208 43	15%
46.	5208 49	15% or Rs. 200 per kg., whichever is higher
47.	5208 51	15% or Rs. 27 per sq. metre, whichever is higher
48.	5208 52	15% or Rs. 23 per sq. metre, whichever is higher
49.	5208 53	15% or Rs. 35 per sq. metre, whichever is higher
50.	5208 59	15% or Rs. 50 per sq. metre, whichever is higher
51.	5209 11, 5209 12, 5209 19 00, 5209 21, 5209 22 and 5209 29	15%
52.	5209 31, 5209 32 and 5209 39	15% or Rs. 150 per kg., whichever is higher
53.	5209 41	15% or Rs. 32 per sq. metre, whichever is higher
54.	5209 42 00	15% or Rs. 25 per sq. metre, whichever is higher
55.	5209 43	15% or Rs. 30 per sq. metre, whichever is higher
56.	5209 49	15% or Rs. 150 per kg., whichever is higher
57.	5209 51 and 5209 52	15% or Rs. 30 per sq. metre, whichever is higher
58.	5209 59	15% or Rs. 38 per sq. metre, whichever is higher
59.	5210 11, 5210 12, 5210 19 00, 5210 21, 5210 22, 5210 29, 5210 31 and 5210 32	15%
60.	5210 39	15% or Rs. 150 per kg., whichever is higher
61.	5210 41	15% or Rs. 15 per sq. metre, whichever is higher
62.	5210 42	15% or Rs. 25 per sq. metre, whichever is higher
63.	5210 49	15% or Rs. 185 per kg., whichever is higher
64.	5210 51, 5210 52 and 5210 59	15% or Rs. 15 per sq. metre, whichever is higher
65.	5211 11, 5211 12, 5211 19 00, 5211 21, 5211 22 and 5211 29	15%
66.	5211 31, 5211 32 and 5211 39	15% or Rs. 150 per kg., whichever is higher
67.	5211 41	15% or Rs. 44 per sq. metre, whichever is higher
68.	5211 42 00	15% or Rs. 18 per sq. metre, whichever is higher
69.	5211 43	15% or Rs. 40 per sq. metre, whichever is higher
70.	5211 49	15% or Rs. 150 per kg., whichever is higher

(1)	(2)	(3)
71.	5211 51, 5211 52 and 5211 59	15% or Rs. 18 per sq. metre, whichever is higher
72.	5212 11 00, 5212 12 00, 5212 13 00 and 5212 14 00	15%
73.	5212 15 00	15% or Rs. 165 per kg., whichever is higher
74.	5212 21 00, 5212 22 00 and 5212 23 00	15%
75.	5212 24 00	15% or Rs. 20 per sq. metre, whichever is higher
76.	5212 25 00	15% or Rs. 165 per kg., whichever is higher
77.	53 (except 5301 and 5302)	15%
78.	5401, 5402, 5403, 5404, 5405 00 00 and 5406	15%
79.	5407 10	15% or Rs. 115 per kg., whichever is higher
80.	5407 20 and 5407 30	15%
81.	5407 41	15% or Rs. 30 per sq. metre, whichever is higher
82.	5407 42	15% or Rs. 60 per sq. metre, whichever is higher
83.	5407 43 00	15% or Rs. 67 per sq. metre, whichever is higher
84.	5407 44	15% or Rs. 58 per sq. metre, whichever is higher
85.	5407 51	15% or Rs. 11 per sq. metre, whichever is higher
86.	5407 52	15% or Rs. 38 per sq. metre, whichever is higher
87.	5407 53 00	15% or Rs. 50 per sq. metre, whichever is higher
88.	5407 54	15% or Rs. 20 per sq. metre, whichever is higher
89.	5407 61	15% or Rs. 150 per kg., whichever is higher
90.	5407 69 00	15% or Rs. 60 per sq. metre, whichever is higher
91.	5407 71	15% or Rs. 10 per sq. metre, whichever is higher
92.	5407 72 00	15% or Rs. 24 per sq. metre, whichever is higher
93.	5407 73 00	15% or Rs. 60 per sq. metre, whichever is higher
94.	5407 74 00	15% or Rs. 38 per sq. metre, whichever is higher
95.	5407 81	15% or Rs. 10 per sq. metre, whichever is higher
96.	5407 82	15% or Rs. 42 per sq. metre, whichever is higher

(1)	(2)	(3)
97.	5407 83 00	15% or Rs. 67 per sq. metre, whichever is higher
98.	5407 84	15% or Rs. 38 per sq. metre, whichever is higher
99.	5407 91	15% or Rs. 15 per sq. metre, whichever is higher
100.	5407 92 00	15% or Rs. 67 per sq. metre, whichever is higher
101.	5407 93 00	15% or Rs. 45 per sq. metre, whichever is higher
102.	5407 94 00	15% or Rs. 67 per sq. metre, whichever is higher
103.	5408 10 00 and 5408 21	15%
104.	5408 22	15% or Rs. 45 per sq. metre, whichever is higher
105.	5408 23 00	15% or Rs. 47 per sq. metre, whichever is higher
106.	5408 24	15% or Rs. 87 per sq. metre, whichever is higher
107.	5408 31	15% or Rs. 25 per sq. metre, whichever is higher
108.	5408 32	15% or Rs. 44 per sq. metre, whichever is higher
109.	5408 33 00	15% or Rs. 10 per sq. metre, whichever is higher
110.	5408 34	15% or Rs. 11 per sq. metre, whichever is higher
111.	5501, 5502, 5503, 5504, 5505, 5506, 5507, 5508, 5509 and 5510	15%
112.	5511 10 00 and 5511 20 00	15% or Rs. 31 per kg., whichever is higher
113.	5511 30	15% or Rs. 30 per kg., whichever is higher
114.	5512 11	15%
115.	5512 19	15% or Rs. 42 per sq. metre, whichever is higher
116.	5512 21	15%
117.	5512 29	15% or Rs. 47 per sq. metre, whichever is higher
118.	5512 91	15%
119.	5512 99	15% or Rs. 65 per kg., whichever is higher
120.	5513 11, 5513 12, 5513 13 and 5513 19	15%
121.	5513 21 00 and 5513 22 00	15% or Rs. 150 per kg., whichever is higher
122.	5513 23 00	15% or Rs. 125 per kg. or Rs 25 per sq. metre, whichever is highest

(1)	(2)	(3)
123.	5513 29 00	15% or Rs. 185 per kg., whichever is higher
124.	5513 31 00	15% or Rs. 21 per sq. metre, whichever is higher
125.	5513 32 00	15% or Rs. 170 per kg., whichever is higher
126.	5513 33 00	15% or Rs. 22 per sq. metre, whichever is higher
127.	5513 39 00	15% or Rs 125 per kg. or Rs. 30 per sq. metre, whichever is highest
128.	5513 41 00	15% or Rs. 25 per sq. metre, whichever is higher
129.	5513 42 00	15% or Rs. 12 per sq. metre, whichever is higher
130.	5513 43 00	15% or Rs. 20 per sq. metre, whichever is higher
131.	5513 49 00	15% or Rs. 185 per kg., whichever is higher
132.	5514 11, 5514 12, 5514 13 and 5514 19	15%
133.	5514 21 00	15% or Rs 100 per kg. or Rs. 30 per sq. metre, whichever is highest
134.	5514 22 00	15% or Rs 140 per kg., whichever is higher
135.	5514 23 00	15% or Rs 160 per kg., whichever is higher
136.	5514 29 00	15% or Rs. 170 per kg., whichever is higher
137.	5514 31 00	15% or Rs 64 per sq. metre, whichever is higher
138.	5514 32 00	15% or Rs. 43 per sq. metre, whichever is highest
139.	5514 33 00	15% or Rs. 180 per kg., whichever is higher
140.	5514 39 00	15% or Rs. 31 per sq. metre, whichever is higher
141.	5514 41 00	15% or Rs. 26 per sq. metre, whichever is higher
142.	5514 42 00	15% or Rs. 140 per kg., whichever is higher
143.	5514 43 00	15% or Rs. 31 per sq. metre, whichever is higher
144.	5514 49 00	15% or Rs. 160 per kg., whichever is higher
145.	5515 11	15% or Rs. 40 per sq. metre, whichever is higher
146.	5515 12	15% or Rs. 95 per kg., whichever is higher
147.	5515 13	15% or Rs. 75 per sq. metre, whichever is higher
148.	5515 19	15% or Rs. 45 per sq. metre, whichever is higher

(1)	(2)	(3)
149.	5515 21	15% or Rs. 79 per sq. metre, whichever is higher
150.	5515 22	15% or Rs. 140 per kg., whichever is higher
151.	5515 29	15% or Rs. 30 per sq. metre, whichever is higher
152.	5515 91	15% or Rs. 57 per sq. metre, whichever is higher
153.	5515 92	15% or Rs. 55 per sq. metre, whichever is higher
154.	5515 99	15% or Rs. 35 per sq. metre, whichever is higher
155.	5516 11	15%
156.	5516 12 00	15% or Rs. 35 per sq. metre, whichever is higher
157.	5516 13 00	15% or Rs. 40 per sq. metre, whichever is higher
158.	5516 14	15% or Rs. 12 per sq. metre, whichever is higher
159.	5516 21	15%
160.	5516 22 00 and 5516 23 00	15% or Rs. 150 per kg., whichever is higher
161.	5516 24 00	15% or Rs. 12 per sq. metre, whichever is higher
162.	5516 31, 5516 32 00, 5516 33 00, 5516 34 00, 5516 41 and 5516 42 00	15%
163.	5516 43 00 and 5516 44 00	15% or Rs. 12 per sq. metre, whichever is higher
164.	5516 91 and 5516 92 00	15%
165.	5516 93 00	15% or Rs. 21 per sq. metre, whichever is higher
166.	5516 94 00	15% or Rs. 40 per sq. metre, whichever is higher
167.	56	15%
168.	5701, 5702 10 00, 5702 20 and 5702 31	15%
169.	5702 32	15% or Rs. 105 per sq. metre, whichever is higher
170.	5702 39 and 5702 41	15%
171.	5702 42	15% or Rs. 80 per sq. metre, whichever is higher
172.	5702 49 and 5702 51	15%
173.	5702 52	15% or Rs. 105 per sq. metre, whichever is higher
174.	5702 59 and 5702 91	15%
175.	5702 92	15% or Rs. 110 per sq. metre, whichever is higher

(1)	(2)	(3)
176.	5702 99 and 5703 10	15%
177.	5703 20	15% or Rs. 70 per sq. metre, whichever is higher
178.	5703 30	15% or Rs. 55 per sq. metre, whichever is higher
179.	5703 90 and 5704 10 00	15%
180.	5704 90	15% or Rs. 35 per sq. metre, whichever is higher
181.	5705	15%
182.	5801 10 00	15% or Rs. 210 per sq. metre, whichever is higher
183.	5801 21 00	15% or Rs. 80 per sq. metre, whichever is higher
184.	5801 22	15% or Rs. 75 per sq. metre, whichever is higher
185.	5801 23 00	15% or Rs. 80 per sq. metre, whichever is higher
186.	5801 24 00	15% or Rs. 135 per sq. metre, whichever is higher
187.	5801 25 00	15% or Rs. 120 per sq. metre, whichever is higher
188.	5801 26 00	15% or Rs. 180 per sq. metre, whichever is higher
189.	5801 31 00	15% or Rs. 75 per sq. metre, whichever is higher
190.	5801 32 00	15% or Rs. 180 per sq. metre, whichever is higher
191.	5801 33 00	15% or Rs. 150 per sq. metre, whichever is higher
192.	5801 34	15% or Rs. 140 per sq. metre, whichever is higher
193.	5801 35 00	15% or Rs. 68 per sq. metre, whichever is higher
194.	5801 36	15% or Rs. 130 per sq. metre, whichever is higher
195.	5801 90	15% or Rs. 35 per sq. metre, whichever is higher
196.	5802 11 00	15%
197.	5802 19	15% or Rs. 60 per sq. metre, whichever is higher
198.	5802 20 00	15%
199.	5802 30 00	15% or Rs. 150 per kg., whichever is higher
200.	5803	15%
201.	5804	15% or Rs. 200 per kg., whichever is higher
202.	5805, 5806, 5807, 5808 and 5809	15%

(1)	(2)	(3)
203.	5810 10 00	15% or Rs. 200 per kg., whichever is higher
204.	5810 91 00, 5810 92, 5810 99 00 and 5811	15%
205.	59	15%
206.	60 (except 6001 92 00)	15%
207.	6001 92 00	15% or Rs. 100 per kg., whichever is higher
208.	6101 10	15% or Rs. 700 per piece, whichever is higher
209.	6101 20 00	15% or Rs. 540 per piece, whichever is higher
210.	6101 30	15% or Rs. 530 per piece, whichever is higher
211.	6101 90	15%
212.	6102 10 00	15% or Rs. 595 per piece, whichever is higher
213.	6102 20 00	15% or Rs. 425 per piece, whichever is higher
214.	6102 30	15% or Rs. 475 per piece, whichever is higher
215.	6102 90, 6103, 6104 11 00, 6104 12 00 and 6104 13 00	15%
216.	6104 19	15% or Rs. 460 per piece, whichever is higher
217.	6104 21 00, 6104 22 00, 6104 23 00, 6104 29, 6104 31 00, 6104 32 00, 6104 33 00 and 6104 39	15%
218.	6104 41 00	15% or Rs. 255 per piece, whichever is higher
219.	6104 42 00	15%
220.	6104 43 00 and 6104 44 00	15% or Rs. 255 per piece, whichever is higher
221.	6104 49	15% or Rs. 220 per piece, whichever is higher
222.	6104 51 00, 6104 52 00, 6104 53 00 and 6104 59	15% or Rs. 110 per piece, whichever is higher
223.	6104 61 00	15%
224.	6104 62 00 and 6104 63 00	15% or Rs. 98 per piece, whichever is higher
225.	6104 69	15%
226.	6105 10 and 6105 20	15% or Rs. 83 per piece, whichever is higher
227.	6105 90	15% or Rs. 90 per piece, whichever is higher
228.	6106 10 00	15% or Rs. 90 per piece, whichever is higher
229.	6106 20	15% or Rs. 25 per piece, whichever is higher

230.	6106 90	15% or Rs. 135 per piece, whichever is higher
231.	6107 11 00	15% or Rs. 24 per piece, whichever is higher
232.	6107 12	15% or Rs. 30 per piece, whichever is higher
233.	6107 19, 6107 21 00, 6107 22, 6107 29, 6107 91, 6107 92, 6107 99, 6108 11 and 6108 19	15%
234.	6108 21 00 and 6108 22	15% or Rs. 25 per piece, whichever is higher
235.	6108 29, 6108 31 00, 6108 32 and 6108 39	15%
236.	6108 91 00	15% or Rs. 65 per piece, whichever is higher
237.	6108 92	15% or Rs. 60 per piece, whichever is higher
238.	6108 99	15%
239.	6109 10 00	15% or Rs. 45 per piece, whichever is higher
240.	6109 90	15% or Rs. 50 per piece, whichever is higher
241.	6110 11, 6110 12 00 and 6110 19 00	15% or Rs. 275 per piece, whichever is higher
242.	6110 20 00	15% or Rs. 85 per piece, whichever is higher
243.	6110 30	15% or Rs. 110 per piece, whichever is higher
244.	6110 90 00	15% or Rs. 105 per piece, whichever is higher
245.	6111, 6112, 6113 00 00, 6114, 6115, 6116 and 6117	15%
246.	6201 11 00 and 6201 12	15% or Rs. 385 per piece, whichever is higher
247.	6201 13	15% or Rs. 320 per piece, whichever is higher
248.	6201 19	15%
249.	6201 91 00	15% or Rs. 220 per piece, whichever is higher
250.	6201 92 00	15% or Rs. 210 per piece, whichever is higher
251.	6201 93 00	15% or Rs. 180 per piece, whichever is higher
252.	6201 99	15%
253.	6202 11	15% or Rs. 385 per piece, whichever is higher
254.	6202 12 00	15% or Rs. 210 per piece, whichever is higher
255.	6202 13 00	15% or Rs. 385 per piece, whichever is higher
256.	6202 19	15%

(1)	(2)	(3)
257.	6202 91	15% or Rs. 220 per piece, whichever is higher
258.	6202 92	15% or Rs. 160 per piece, whichever is higher
259.	6202 93	15% or Rs. 220 per piece, whichever is higher
260.	6202 99	15%
261.	6203 11 00	15% or Rs. 1100 per piece, whichever is higher
262.	6203 12 00	15% or Rs. 720 per piece, whichever is higher
263.	6203 19	15% or Rs. 1110 per piece, whichever is higher
264.	6203 21 00, 6203 22 00, 6203 23 00 and 6203 29 00	15% or Rs. 145 per piece, whichever is higher
265.	6203 31 00	15% or Rs. 815 per piece, whichever is higher
266.	6203 32 00	15% or Rs. 440 per piece, whichever is higher
267.	6203 33 00	15% or Rs. 320 per piece, whichever is higher
268.	6203 39	15% or Rs. 755 per piece, whichever is higher
269.	6203 41 00	15% or Rs. 285 per piece, whichever is higher
270.	6203 42 00	15% or Rs. 135 per piece, whichever is higher
271.	6203 43 00 and 6203 49	15% or Rs. 110 per piece, whichever is higher
272.	6204 11 00	15% or Rs. 550 per piece, whichever is higher
273.	6204 12 00	15%
274.	6204 13 00	15% or Rs. 550 per piece, whichever is higher
275.	6204 19	15% or Rs. 500 per piece, whichever is higher
276.	6204 21 00, 6204 22, 6204 23 00 and 6204 29	15%
277.	6204 31 00	15% or Rs. 370 per piece, whichever is higher
278.	6204 32 00	15% or Rs. 650 per piece, whichever is higher
279.	6204 33 00	15% or Rs. 390 per piece, whichever is higher
280.	6204 39	15% or Rs. 350 per piece, whichever is higher
281.	6204 41	15% or Rs. 145 per piece, whichever is higher
282.	6204 42	15% or Rs. 116 per piece, whichever is higher

(1)	(2)	(3)
283.	6204 43, 6204 44 00 and 6204 49	15% or Rs. 145 per piece, whichever is higher
284.	6204 51 00	15% or Rs. 485 per piece, whichever is higher
285.	6204 52 00, 6204 53 00 and 6204 59	15%
286.	6204 61	15% or Rs. 285 per piece, whichever is higher
287.	6204 62 00	15% or Rs. 135 per piece, whichever is higher
288.	6204 63 00	15%
289.	6204 69	15% or Rs. 135 per piece, whichever is higher
290.	6205 10 00	15% or Rs. 200 per piece, whichever is higher
291.	6205 20 00	15% or Rs. 85 per piece, whichever is higher
292.	6205 30 00	15% or Rs. 120 per piece, whichever is higher
293.	6205 90	15% or Rs. 95 per piece, whichever is higher
294.	6206 10	15%
295.	6206 20 00	15% or Rs. 135 per piece, whichever is higher
296.	6206 30 00	15% or Rs. 95 per piece, whichever is higher
297.	6206 40 00	15% or Rs. 120 per piece, whichever is higher
298.	6206 90 00	15%
299.	6207 11 00	15% or Rs. 28 per piece, whichever is higher
300.	6207 19	15% or Rs. 30 per piece, whichever is higher
301.	6207 21 00, 6207 22 00, 6207 29 00, 6207 91 and 6207 92 00	15%
302.	6207 99	15% or Rs. 70 per piece, whichever is higher
303.	6208 11 00	15% or Rs. 80 per piece, whichever is higher
304.	6208 19	15% or Rs. 60 per piece, whichever is higher
(1)	(2)	(3)
305.	6208 21 00, 6208 22 00 and 6208 29	15%
306.	6208 91	15% or Rs. 95 per piece, whichever is higher
307.	6208 92	15% or Rs. 65 per piece, whichever is higher
308.	6208 99, 6209 and 6210 10 00	15%
309.	6210 20	15% or Rs. 365 per piece, whichever is higher

(1)	(2)	(3)
310.	6210 30	15% or Rs. 305 per piece, whichever is higher
311.	6210 40 and 6210 50 00	15% or Rs. 65 per piece, whichever is higher
312.	6211 11 00, 6211 12 00, 6211 20 00 and 6211 31 00	15%
313.	6211 32 00 and 6211 33 00	15% or Rs. 135 per piece, whichever is higher
314.	6211 39 00 and 6211 41 00	15%
315.	6211 42 and 6211 43 00	15% or Rs. 135 per piece, whichever is higher
316.	6211 49 00	15%
317.	6212	15% or Rs. 30 per piece, whichever is higher
318.	6213	15%
319.	6214 10	15% or Rs. 390 per piece, whichever is higher
320.	6214 20	15% or Rs. 180 per piece, whichever is higher
321.	6214 30 00 and 6214 40 00	15%
322.	6214 90	15% or Rs. 75 per piece, whichever is higher
323.	6215	15% or Rs. 55 per piece, whichever is higher
324.	6216 and 6217	15%
325.	63 (except 6301 20 00, 6302 21 00 and 6302 31 00)	15%
326.	6301 20 00	15% or Rs. 275 per piece, whichever is higher
327.	6302 21 00	15% or Rs. 108 per kg., whichever is higher
328.	6302 31 00	15% or Rs. 96 per kg., whichever is higher
329.	64	15%
330.	65	15%
331.	66	15%
332.	67	15%
333.	68	15%
334.	69	15%
335.	70	15%
336.	71	15%
337.	72	20%

(1)	(2)	(3)
338.	73	15%
339.	74	15%
340.	7615	15%
341.	78	15%
342.	79	15%
343.	81	15%
344.	82	15%
345.	83	15%
346.	8401, 8402, 8403, 8404, 8405, 8406, 8407 10 00, 8407 29 00, 8407 31, 8407 32, 8407 33, 8407 34, 8407 90, 8408, 8409, 8410, 8411, 8412, 8413, 8414, 8415, 8416, 8417, 8418, 8419, 8420, 8421, 8422, 8423, 8424, 8425, 8426, 8427, 8428, 8429, 8430, 8431, 8432, 8433, 8434, 8435, 8436, 8437, 8438, 8439, 8440, 8441, 8442, 8443, 8444, 8445, 8446, 8447, 8448, 8449, 8450, 8451, 8452, 8453, 8454, 8455, 8456 10 00, 8456 20 00, 8456 30 00, 8456 99, 8457, 8458, 8459, 8460, 8461, 8462, 8463, 8464, 8465, 8466, 8467, 8468, 8469 12 00, 8469 20, 8469 30, 8472, 8473 10 00, 8473 40, 8474, 8475, 8476, 8477, 8478, 8479, 8480, 8481, 8482, 8483, 8484 and 8485	15%
347.	8501, 8502, 8503, 8504, 8505, 8506, 8507, 8509, 8510, 8511, 8512, 8513, 8514, 8515, 8516, 8518, 8519, 8520 10 00, 8520 32 00, 8520 33, 8520 39, 8520 90, 8521, 8522, 8523 30 00, 8524 10, 8524 32, 8524 39, 8524 51, 8524 52, 8524 53, 8524 60 00, 8524 99, 8525 10, 8525 30 00, 8525 40 00, 8526, 8527, 8528, 8529, 8530	15%
348.	8531 10, 8531 80 00, 8531 90 00, 8535, 8536, 8537, 8538, 8539, 8540 11, 8540 12 00, 8540 20 00, 8540 50 00, 8540 60 00, 8540 71 00, 8540 72 00, 8540 79 00, 8540 81 00, 8540 89 00, 8540 91 00, 8540 99 00, 8543 19 , 8543 20, 8543 30 00 , 8543 40 00, 8543 89, 8543 90 00, 8544 11, 8544 19 , 8544 20, 8544 30 00, 8544 41, 8544 49, 8544 51, 8544 59 , 8544 60, 8545, 8546, 8547 and 8548	15%
349.	87(except 8703, 8710 00 00 and 8711)	15%
350.	8703 and 8711	100%
351.	88 (except 8802 20 00, 8802 30 00, 8802 40 00, 8803 10 00, 8803 20 00 and 8803 30 00)	15%
352.	89(except 8908 00 00)	15%
353.	9001, 9002, 9003, 9004, 9005, 9006, 9007, 9008, 9009 12 00, 9009 22 00, 9009 30 00, 9010 10 00, 9010 50 00, 9010 60 00, 9010 90 00, 9011, 9012, 9013 10, 9013 20 00, 9013 80 90, 9013 90 90, 9014, 9015, 9016, 9017, 9018, 9019, 9020 00 00, 9021, 9022, 9023, 9024, 9025, 9027 10 00, 9027 40 00, 9027 90, 9028, 9029, 9030 10 00, 9030 20 00, 9030 31 00, 9030 39, 9030 83 00, 9030 89, 9030 90, 9031 10 00, 9031 20 00, 9031 30 00, 9031 49 00, 9031 80 00, 9031 90 00, 9032 and 9033 00 00	15%
354.	91	15%
355.	92	15%

(1)	(2)	(3)
356.	93	15%
357.	94	15%
358.	95	15%
359.	96	15%
360.	97(except 9704)	15%
361.	98 (except 9803 00 00)	15%
362.	9803 00 00	100%