

TABLE

S.No.	Heading, Sub-Heading or Tariff item to the First Schedule	Description of goods	Rate	
			(4)	(5)
(1)	(2)	(3)	(4)	(5)
1	5111 11	All goods	10%	5%
2	5111 19	All goods	10%	5%
3	5111 20	All goods	10%	5%
4	5111 30	All goods	10%	5%
5	5111 90	All goods	10%	5%
6	5112 11	All goods	10%	5%
7	5112 19	All goods	10%	5%
8	5112 20	All goods	10%	5%
9	5112 30	All goods	10%	5%
10	5112 90	All goods	10%	5%
11	5113	All goods	10%	5%
12	5208 39	Upholstery fabrics	10% or Rs.37.50 per kg, whichever is higher	5% or Rs.37.50 per kg, whichever is higher
13	5208 39	Other than upholstery fabrics	10%	5%
14	5208 41	All goods	10% or Rs.2.25 per sq. metre, whichever is higher	5% or Rs.2.25 per sq. metre, whichever is higher
15	5208 42	Upholstery fabrics	10% or Rs.9.25 per sq. metre, whichever is higher	5% or Rs.9.25 per sq. metre, whichever is higher
16	5208 42	Other than upholstery fabrics	10% or Rs.5.50 per sq. metre, whichever is higher	5% or Rs.5.50 per sq. metre, whichever is higher
17	5208 49	Other than upholstery fabrics	10% or Rs.50 per kg, whichever is higher	5% or Rs.50 per kg, whichever is higher

18	5208 49	Upholstery fabrics	10% or Rs.35.75 per kg, whichever is higher	5% or Rs. 35.75 per kg, whichever is higher
19	5208 51	All goods	10% or Rs.6.75 per sq. metre, whichever is higher	5% or Rs.6.75 per sq. metre, whichever is higher
20	5208 52	Upholstery fabrics	10% or Rs.5.75 per sq. metre, whichever is higher	5% or Rs.5.75 per sq. metre, whichever is higher
21	5208 52	Other than upholstery fabrics	10% or Rs.3.50 per sq. metre, whichever is higher	5% or Rs.3.50 per sq. metre, whichever is higher
22	5208 59	Upholstery fabrics	10% or Rs.12.50 per sq. metre, whichever is higher	5% or Rs.12.50 per sq. metre, whichever is higher
23	5208 59	3-thread or 4-thread twill including cross twill Upholstery fabric	10% or Rs. 8.75 per sq. meter, whichever is higher	5% or Rs.8.75 per sq. meter, whichever is higher
24	5208 59	Other than upholstery fabrics	10% or Rs.7.50 per sq. metre, whichever is higher	5% or Rs. 7.50 per sq. metre, whichever is higher
25	5208 59	3-thread or 4-thread twill including cross twill, other than Upholstery fabric	10% or Rs.5.25 per sq. meter, whichever is higher	5% or Rs.5.25 per sq. meter, whichever is higher
26	5209 31	Upholstery fabrics	10% or Rs.37.50 per kg., whichever is higher	5% or Rs.37.50 per kg., whichever is higher
27	5209 31	Other than upholstery fabrics	10%	5%
28	5209 32	Upholstery fabrics	10% or Rs.37.50 per kg., whichever is higher	5% or Rs.37.50 per kg., whichever is higher
29	5209 32	Other than upholstery fabrics	10%	5%
30	5209 39	Upholstery fabrics	10% or Rs.37.50 per kg., whichever is higher	5% or Rs.37.50 per kg., whichever is higher
31	5209 39	Other than upholstery fabrics	10%	5%

32	5209 41	Upholstery fabrics	10% or Rs.8 per sq. metre, whichever is higher	5% or Rs.8 per sq. metre, whichever is higher
33	5209 41	Other than upholstery fabrics	10% or Rs.7.50 per sq. metre, whichever is higher	5% or Rs.7.50 per sq. metre, whichever is higher
34	5209 42 00	All goods	10% or Rs.6.25 per sq. metre., whichever is higher	5% or Rs. 6.25 per sq. metre., whichever is higher
35	5209 43	Upholstery fabrics	10% or Rs.7.50 per sq. metre, whichever is higher	5% or Rs.7.50 per sq. metre, whichever is higher
36	5209 43	Other than upholstery fabrics	10% or Rs.7 per sq. metre, whichever is higher	5% or Rs.7 per sq. metre, whichever is higher
37	5209 49	Upholstery fabrics	10% or Rs.37.50 per kg., whichever is higher	5% or Rs.37.50 per kg., whichever is higher
38	5209 49	Other than upholstery fabrics	10%	5%
39	5209 51	Upholstery fabrics	10% or Rs.7.50 per sq. metre, whichever is higher	5% or Rs.7.50 per sq. metre, whichever is higher
40	5209 51	Other than upholstery fabrics	10% or Rs.6 per sq. metre, whichever is higher	5% or Rs.6 per sq. metre, whichever is higher
41	5209 52	Upholstery fabrics	10% or Rs.7.50 per sq. metre, whichever is higher	5% or Rs.7.50 per sq. metre, whichever is higher
42	5209 52	Other than upholstery fabrics	10% or Rs.6 per sq. metre, whichever is higher	5% or Rs.6 per sq. metre, whichever is higher
43	5209 59	Upholstery fabrics	10% or Rs. 9.50 per sq. metre, whichever is higher	5% or Rs. 9.50 per sq. metre, whichever is higher
44	5209 59	Other than upholstery fabrics	10% or Rs. 7.50 per sq. metre, whichever is higher	5% or Rs. 7.50 per sq. metre, whichever is higher
45	5210 39	Upholstery fabrics	10% or Rs.37.50 per kg., whichever is higher	5% or Rs.37.50 per kg., whichever is higher
46	5210 39	Other than upholstery fabrics	10%	5%
47	5210 41	All goods	10% or Rs.3.75 per sq. metre, whichever is higher	5% or Rs.3.75 per sq. metre, whichever is higher

48	5210 49	3-thread or 4-thread twill including cross twill.	10% or Rs.6.25 per sq. meter, whichever is higher	5% or Rs.6.25 per sq. meter, whichever is higher
49	5210 49	Other than upholstery fabrics	10% or Rs.46.25 per kg., whichever is higher	5% or Rs. 46.25 per kg., whichever is higher
50	5210 49	Upholstery fabrics	10% or Rs.33 per kg., whichever is higher	5% or Rs.33 per kg., whichever is higher
51	5210 51	Upholstery fabrics	10% or Rs.3.75 per sq. metre, whichever is higher	5% or Rs.3.75 per sq. metre, whichever is higher
52	5210 51	Other than upholstery fabrics	10% or Rs.3 per sq. metre, whichever is higher	5% or Rs. 3 per sq. metre, whichever is higher
53	5210 52	3-thread or 4-thread twill including cross twill.	10% or Rs.3.75 per sq. meter, whichever is higher	5% or Rs.3.75 per sq. meter, whichever is higher
54	5210 59	Upholstery fabrics	10% or Rs.3.75 per sq. metre, whichever is higher	5% or Rs.3.75 per sq. metre, whichever is higher
55	5210 59	Other than upholstery fabrics	10% or Rs.3 per sq. metre, whichever is higher	5% or Rs.3 per sq. metre, whichever is higher
56	5211 31	Upholstery fabrics	10% or Rs.37.50 per kg., whichever is higher	5% or Rs.37.50 per kg., whichever is higher
57	5211 31	Other than upholstery fabrics	10%	5%
58	5211 32	Upholstery fabrics	10% or Rs.37.50 per kg., whichever is higher	5% or Rs.37.50 per kg., whichever is higher
59	5211 32	Other than upholstery fabrics	10%	5%
60	5211 39	Upholstery fabrics	10% or Rs.37.50 per kg., whichever is higher	5% or Rs.37.50 per kg., whichever is higher
61	5211 39	Other than upholstery fabrics	10%	5%
62	5211 41	Upholstery fabrics	10% or Rs.11 per sq. metre, whichever is higher	5% or Rs.11 per sq. metre, whichever is higher

63	5211 41	Other than upholstery fabrics	10% or Rs.8.75 per sq. metre, whichever is higher	5% or Rs.8.75 per sq. metre, whichever is higher
64	5211 42 00	All goods	10% or Rs.4.50 per sq. metre, whichever is higher	5% or Rs.4.50 per sq. metre, whichever is higher
65	5211 43	Upholstery fabrics	10% or Rs.10 per sq. metre, whichever is higher	5% or Rs.10 per sq. metre, whichever is higher
66	5211 43	Other than upholstery fabrics	10% or Rs.8 per sq. metre, whichever is higher	5% or Rs.8 per sq. metre, whichever is higher
67	5211 49	Upholstery fabrics	10% or Rs.37.50 per kg., whichever is higher	5% or Rs.37.50 per kg., whichever is higher
68	5211 49	Other than upholstery fabrics	10%	5%
69	5211 51	Upholstery fabrics	10% or Rs.4.50 per sq. metre, whichever is higher	5% or Rs.4.50 per sq. metre, whichever is higher
70	5211 51	Other than upholstery fabrics	10% or Rs.3 per sq. metre, whichever is higher	5% or Rs.3 per sq. metre, whichever is higher
71	5211 52	Upholstery fabrics	10% or Rs.4.5 per sq. metre, whichever is higher	5% or Rs. 4.5 per sq. metre, whichever is higher
72	5211 52	Other than upholstery fabrics	10% or Rs.3 per sq. metre, whichever is higher	5% or Rs.3 per sq. metre, whichever is higher
73	5211 59	Upholstery fabrics	10% or Rs.4.50 per sq. metre, whichever is higher	5% or Rs. 4.50 per sq. metre, whichever is higher
74	5211 59	Other than upholstery fabrics	10% or Rs.3 per sq. metre, whichever is higher	5% or Rs.3 per sq. metre, whichever is higher
75	5212 15 00	All goods	10% or Rs.82.50 per kg., whichever is higher	5% or Rs. 82.50 per kg., whichever is higher
76	5212 24 00	All goods	10% or Rs.5 per sq. metre, whichever is higher	5% or Rs. 5 per sq. metre, whichever is higher
77	5212 25 00	All goods	10% or Rs.41.25 per kg., whichever is higher	5% or Rs. 41.25 per kg., whichever is higher
78	5407 10	All goods	10% or Rs.28.75 per kg., whichever is higher	5% or Rs. 28.75 per kg., whichever is higher

79	5407 41	All goods	10% or Rs.7.50 per sq. metre, whichever is higher	5% or Rs.7.50 per sq. metre, whichever is higher
80	5407 42	Upholstery fabrics	10% or Rs. 15 per sq. metre, whichever is higher	5% or Rs. 15 per sq. metre, whichever is higher
81	5407 42	Other than upholstery fabrics	10% or Rs.9 per sq. metre, whichever is higher	5% or Rs. 9 per sq. metre, whichever is higher
82	5407 43 00	Upholstery fabrics	10% or Rs. 16.75 per sq. metre, whichever is higher	5% or Rs. 16.75 per sq. metre, whichever is higher
83	5407 43 00	Other than upholstery fabrics	10% or Rs.10 per sq. metre, whichever is higher	5% or Rs.10 per sq. metre, whichever is higher
84	5407 44	Upholstery fabrics	10% or Rs.14.50 per sq. metre, whichever is higher	5% or Rs.14.50 per sq. metre, whichever is higher
85	5407 44	Other than upholstery fabrics	10% or Rs.8.75 per sq. metre, whichever is higher	5% or Rs. 8.75 per sq. metre, whichever is higher
86	5407 51	All goods	10% or Rs.2.75 per sq. metre, whichever is higher	5% or Rs. 2.75 per sq. metre, whichever is higher
87	5407 52	Upholstery fabrics	10% or Rs.9.50 per sq. metre, whichever is higher	5% or Rs. 9.50 per sq. metre, whichever is higher
88	5407 52	Other than upholstery fabrics	10% or Rs.5.75 per sq. metre, whichever is higher	5% or Rs. 5.75 per sq. metre, whichever is higher
89	5407 53 00	Upholstery fabrics	10% or Rs.12.50 per sq. metre, whichever is higher	5% or Rs.12.50 per sq. metre, whichever is higher
90	5407 53 00	Other than upholstery fabrics	10% or Rs.7.50 per sq. metre, whichever is higher	5% or Rs.7.50 per sq. metre, whichever is higher
91	5407 54	All goods	10% or Rs.5 per sq. metre, whichever is higher	5% or Rs.5 per sq. metre, whichever is higher
92	5407 61	Upholstery fabrics	10% or Rs.37.50 per kg., whichever is higher	5% or Rs.37.50 per kg., whichever is higher

93	5407 61	Other than upholstery fabrics	10%	5%
94	5407 69 00	Upholstery fabrics	10% or Rs.15 per sq. metre, whichever is higher	5% or Rs.15 per sq. metre, whichever is higher
95	5407 69 00	Other than upholstery fabrics	10% or Rs.9 per sq. metre, whichever is higher	5% or Rs.9 per sq. metre, whichever is higher
96	5407 71	All goods	10% or Rs. 5 per sq. metre, whichever is higher	5% or Rs.5 per sq. metre, whichever is higher
97	5407 72 00	All goods	10% or Rs.12 per sq. metre, whichever is higher	5% or Rs.12 per sq. metre, whichever is higher
98	5407 73 00	Upholstery fabrics	10% or Rs. 30 per sq. metre, whichever is higher	5% or Rs.30 per sq. metre, whichever is higher
99	5407 73 00	Other than upholstery fabrics	10% or Rs. 18 per sq. metre, whichever is higher	5% or Rs. 18 per sq. metre, whichever is higher
100	5407 74 00	Upholstery fabrics	10% or Rs. 19 per sq. metre, whichever is higher	5% or Rs.19 per sq. metre, whichever is higher
101	5407 74 00	Other than upholstery fabrics	10% or Rs. 11.50 per sq. metre, whichever is higher	5% or Rs.11.50 per sq. metre, whichever is higher
102	5407 81	All goods	10% or Rs.2.50 per sq. metre, whichever is higher	5% or Rs.2.50 per sq. metre, whichever is higher
103	5407 82	Upholstery fabrics	10% or Rs.10.50 per sq. metre, whichever is higher	5% or Rs.10.50 per sq. metre, whichever is higher
104	5407 82	Other than upholstery fabrics	10% or Rs.6.25 per sq. metre, whichever is higher	5% or Rs.6.25 per sq. metre, whichever is higher
105	5407 83 00	Upholstery fabrics	10% or Rs.16.75 per sq. metre, whichever is higher	5% or Rs.16.75 per sq. metre, whichever is higher
106	5407 83 00	Other than upholstery fabrics	10% or Rs.10 per sq. metre, whichever is higher	5% or Rs.10 per sq. metre, whichever is higher
107	5407 84	Upholstery fabrics	10% or Rs.9.50 per sq. metre, whichever is higher	5% or Rs.9.50 per sq. metre, whichever is

				higher
108	5407 84	Other than upholstery fabrics	10% or Rs.5.75 per sq. metre, whichever is higher	5% or Rs. 5.75 per sq. metre, whichever is higher
109	5407 91	All goods	10% or Rs.3.75 per sq. metre, whichever is higher	5% or Rs.3.75 per sq. metre, whichever is higher
110	5407 92 00	Upholstery fabrics	10% or Rs.16.75 per sq. metre, whichever is higher	5% or Rs. 16.75 per sq. metre, whichever is higher
111	5407 92 00	Other than upholstery fabrics	10% or Rs.10 per sq. metre, whichever is higher	5% or Rs.10 per sq. metre, whichever is higher
112	5407 93 00	Upholstery fabrics	10% or Rs.11.25 per sq. metre, whichever is higher	5% or Rs.11.25 per sq. metre, whichever is higher
113	5407 93 00	Other than upholstery fabrics	10% or Rs. 6.75 per sq. metre, whichever is higher	5% or Rs. 6.75 per sq. metre, whichever is higher
114	5407 94 00	Upholstery fabrics	10% or Rs.16.75 per sq. metre, whichever is higher	5% or Rs.16.75 per sq. metre, whichever is higher
115	5407 94 00	Other than upholstery fabrics	10% or Rs.10 per sq. metre, whichever is higher	5% or Rs.10 per sq. metre, whichever is higher
116	5408 22	All goods	10%	5%
117	5408 23 00	All goods	10%	5%
118	5408 24	All goods	10%	5%
119	5408 31	All goods	10%	5%
120	5408 32	All goods	10%	5%
121	5408 33 00	All goods	10%	5%
122	5408 34	All goods	10%	5%
123	5511 10 00	All goods	10%	5%
124	5511 20 00	All goods	10%	5%
125	5511 30	All goods	10%	5%



126	5512 19	All goods	10%	5%
127	5512 29	Upholstery fabrics	10% or Rs.11.75 per sq. metre, whichever is higher	5% or Rs. 11.75 per sq. metre, whichever is higher
128	5512 29	Other than upholstery fabrics	10% or Rs.7 per sq. metre, whichever is higher	5% or Rs.7 per sq. metre, whichever is higher
129	5512 99	All goods	10%	5%
130	5513 21 00	All goods	10%	5%
131	5513 23 00	All goods	10%	5%
132	5513 29 00	All goods	10%	5%
133	5513 31 00	All goods	10%	5%
134	5513 39 00	All goods	10%	5%
135	5513 41 00	Upholstery fabrics	10% or Rs.12.50 per sq. metre, whichever is higher	5% or Rs. 12.50 per sq. metre, whichever is higher
136	5513 41 00	Other than upholstery fabrics	10% or Rs. 7.50 per sq. metre, whichever is higher	5% or Rs.7.50 per sq. metre, whichever is higher
137	5513 49 00	All goods	10%	5%
138	5514 21 00	All goods	10%	5%
139	5514 22 00	All goods	10%	5%
140	5514 23 00	All goods	10%	5%
141	5514 29 00	All goods	10%	5%
142	5514 30 11	All goods	10%	5%
143	5514 30 12	All goods	10%	5%
144	5514 30 13	All goods	10%	5%
145	5514 30 19	All goods	10%	5%
146	5514 41 00	All goods	10%	5%
147	5514 42 00	All goods	10%	5%
148	5514 43 00	All goods	10%	5%

149	5514 49 00	All goods	10%	5%
150	5515 11	All goods	10%	5%
151	5515 12	All goods	10%	5%
152	5515 13	All goods	10%	5%
153	5515 19	All goods	10%	5%
154	5515 21	All goods	10%	5%
155	5515 22	All goods	10%	5%
156	5515 29	All goods	10%	5%
157	5515 91	All goods	10%	5%
158	5515 99	All goods	10%	5%
159	5516 12 00	All goods	10%	5%
160	5516 13 00	All goods	10%	5%
161	5516 14	All goods	10%	5%
162	5516 22 00	All goods	10%	5%
163	5516 23 00	All goods	10%	5%
164	5516 24 00	All goods	10%	5%
165	5516 43 00	All goods	10%	5%
166	5516 44 00	All goods	10%	5%
167	5516 93 00	All goods	10%	5%
168	5516 94 00	All goods	10%	5%
169	5702 32	All goods	10%	5%
170	5702 42	All goods	10%	5%
171	5702 50	All goods of man-made textile material	10%	5%
172	5702 92	All goods	10%	5%
173	5703 20	All goods	10%	5%

174	5703 30	All goods	10%	5%
175	5704 90	All goods	10%	5%
176	5801 10 00	All goods	10%	5%
177	5801 21 00	All goods	10%	5%
178	5801 22	All goods	10%	5%
179	5801 23 00	All goods	10%	5%
180	5801 24 00	All goods	10%	5%
181	5801 25 00	All goods	10%	5%
182	5801 26 00	All goods	10%	5%
183	5801 31 00	All goods	10%	5%
184	5801 32 00	All goods	10%	5%
185	5801 33 00	All goods	10%	5%
186	5801 34	All goods	10%	5%
187	5801 35 00	All goods	10%	5%
188	5801 36	All goods	10%	5%
189	5801 90	All goods	10%	5%
190	5802 19	All goods	10%	5%
191	5802 30 00	All goods	10%	5%
192	5804 10	All goods	10%	5%
193	5804 21 00	All goods	10%	5%
194	5804 29	All goods	10%	5%
195	5804 30 00	All goods	10%	5%
196	5810 10 00	All goods	10%	5%
197	6001 92 00	All goods	10%	5%
198	6101 90	All goods of wool or fine animal hair	10% or Rs. 175 per piece, whichever is higher	5% or Rs. 175 per piece, whichever is higher

199	6101 20 00	All goods	10% or Rs. 135 per piece, whichever is higher	5% or Rs. 135 per piece, whichever is higher
200	6101 30	All goods	10% or Rs.132.50 per piece, whichever is higher	5% or Rs. 132.50 per piece, whichever is higher
201	6102 20 00	All goods	10% or Rs. 106.25 per piece, whichever is higher	5% or Rs. 106.25 per piece, whichever is higher
202	6102 30	All goods	10% or Rs. 118.75 per piece, whichever is higher	5% or Rs. 118.75 per piece, whichever is higher
203	6104 19	All goods other than of wool or fine animal hair or of cotton	10% or Rs.115 per piece, whichever is higher	5% or Rs. 115 per piece, whichever is higher
204	6104 41 00	All goods	10% or Rs. 63.75 per piece, whichever is higher	5% or Rs. 63.75 per piece, whichever is higher
205	6104 44 00	All goods	10% or Rs. 63.75 per piece, whichever is higher	5% or Rs. 63.75 per piece, whichever is higher
206	6104 49	All goods	10% or Rs.55 per piece, whichever is higher	5% or Rs. 55 per piece, whichever is higher
207	6104 51 00	All goods	10% or Rs.27.50 per piece, whichever is higher	5% or Rs. 27.50 per piece, whichever is higher
208	6104 59	All goods	10% or Rs.27.50 per piece, whichever is higher	5% or Rs. 27.50 per piece, whichever is higher
209	6201 11 00	All goods	10% or Rs. 96.25 per piece, whichever is higher	5% or Rs. 96.25 per piece, whichever is higher
210	6201 12	All goods	10% or Rs.96.25 per piece, whichever is higher	5% or Rs. 96.25 per piece, whichever is higher
211	6201 13	All goods	10% or Rs. 80 per piece, whichever is higher	5% or Rs. 80 per piece, whichever is higher
212	6201 91 00	All goods	10% or Rs. 55 per piece, whichever is higher	5% or Rs. 55 per piece, whichever is higher
213	6201 92 00	All goods	10% or Rs. 52.50 per piece, whichever is higher	5% or Rs. 52.50 per piece, whichever is higher
214	6201 93 00	All goods	10% or Rs. 45 per piece, whichever is higher	5% or Rs. 45 per piece, whichever is higher
215	6202 11	All goods	10% or Rs. 96.25 per piece, whichever is higher	5% or Rs. 96.25 per piece, whichever is higher
216	6202 12 00	All goods	10% or Rs.52.50 per piece, whichever is higher	5% or Rs. 52.50 per piece, whichever is higher

217	6202 91	All goods	10% or Rs. 55 per piece, whichever is higher	5% or Rs. 55 per piece, whichever is higher
218	6202 92	All goods	10% or Rs. 40 per piece, whichever is higher	5% or Rs. 40 per piece, whichever is higher
219	6203 11 00	All goods	10% or Rs. 275 per piece, whichever is higher	5% or Rs. 275 per piece, whichever is higher
220	6203 12 00	All goods	10% or Rs.180 per piece, whichever is higher	5% or Rs.180 per piece, whichever is higher
221	6203 22 00	All goods	10% or Rs.36.25 per piece, whichever is higher	5% or Rs. 36.25 per piece, whichever is higher
222	6203 23 00	All goods	10% or Rs.36.25 per piece, whichever is higher	5% or Rs. 36.25 per piece, whichever is higher
223	6203 31 00	All goods	10% or Rs.203.75 per piece, whichever is higher	5% or Rs. 203.75 per piece, whichever is higher
224	6203 43 00	All goods	10% or Rs.27.50 per piece, whichever is higher	5% or Rs. 27.50 per piece, whichever is higher
225	6204 11 00	All goods	10% or Rs.137.50 per piece, whichever is higher	5% or Rs. 137.50 per piece, whichever is higher
226	6204 31 00	All goods	10% or Rs.92.50 per piece, whichever is higher	5% or Rs. 92.50 per piece, whichever is higher
227	6204 32 00	All goods	10% or Rs.162.50 per piece, whichever is higher	5% or Rs. 162.50 per piece, whichever is higher
228	6204 41	All goods	10% or Rs.36.25 per piece, whichever is higher	5% or Rs. 36.25 per piece, whichever is higher
229	6204 49	All goods	10% or Rs.36.25 per piece, whichever is higher	5% or Rs. 36.25 per piece, whichever is higher
230	6204 51 00	All goods	10% or Rs.121.25 per piece, whichever is higher	5% or Rs. 121.25 per piece, whichever is higher
231	6204 61	All goods	10% or Rs.71.25 per piece, whichever is higher	5% or Rs. 71.25 per piece, whichever is higher
232	6206 20 00	All goods	10% or Rs.33.75 per piece, whichever is higher	5% or Rs. 33.75 per piece, whichever is higher
233	6207 19	All goods	10% or Rs.7.50 per piece, whichever is higher	5% or Rs.7.50 per piece, whichever is higher

234	6207 99	All goods other than of man-made fibres	10% or Rs.17.50 per piece, whichever is higher	5% or Rs. 17.50 per piece, whichever is higher
235	6208 19	All goods	10% or Rs.15 per piece, whichever is higher	5% or Rs. 15 per piece, whichever is higher
236	6208 91	All goods	10% or Rs.23.75 per piece, whichever is higher	5% or Rs. 23.75 per piece, whichever is higher
237	6210 30	All goods	10% or Rs.76.25 per piece, whichever is higher	5% or Rs. 76.25 per piece, whichever is higher
238	6211 42	All goods	10% or Rs.33.75 per piece, whichever is higher	5% or Rs. 33.75 per piece, whichever is higher
239	6211 43 00	All goods	10% or Rs.33.75 per piece, whichever is higher	5% or Rs. 33.75 per piece, whichever is higher
240	6214 10	All goods	10% or Rs.97.50 per piece, whichever is higher	5% or Rs. 97.50 per piece, whichever is higher
241	6214 20	All goods	10% or Rs.45 per piece, whichever is higher	5% or Rs. 45 per piece, whichever is higher
242	6214 90	All goods	10% or Rs.18.75 per piece, whichever is higher	5% or Rs. 18.75 per piece, whichever is higher
243	6215 10 00	All goods	10%	5%
244	6215 20 00	All goods	10%	5%
245	6215 90	All goods	10%	5%
246	6301 20 00	All goods	10%	5%
247	6302 21 00	All goods	10% or Rs.27 per piece, whichever is higher	5% or Rs.27 per piece, whichever is higher
248	6302 31 00	All goods	10% or Rs.24 per piece, whichever is higher	5% or Rs.24 per piece, whichever is higher".