

The Excise Duty Act, 2002

Date of Royal Assent and Publication

30 January 2002 (2058.10.17)

<u>Amending Acts:</u>	<u>Date of Authentication and Publication</u>
1. The Republic Strengthening and Some Nepal Laws Amendment Act, 2010 (2066) ¹	21 January 2010 (2066.10.07)
2. Some Nepal Laws Amendment Act, 2016(2072)	25 February 2016 (2072.11.13)
3. Some Nepal Laws Amendment, Consolidation, Adjustment and Repeal Act, 2017 (2074) ²	16 October 2017 (2074.06.30)
4. The Financial Act, 2018(2075)	16 July 2018 (2075. 03.32)
5. The Financial Act, 2019 (2076)	15 July 2019 (2076.03.30)
6. The Financial Act, 2020 (2077)	29 June 2020 (2077.3.15)
7. The Financial Act, 2021 (2078)	29 September 2021(2078.6.13)

Act No. 17 of the year 2058(2002)

³
.....

An Act to Provide For Amendment and Consolidation of Laws Relating to Excise Duty

Preamble: Whereas, it is expedient to make timely, amend and consolidate laws on imposition and collection of excise duty on the goods

¹ This Act came into force on 28 May 2008.

² This Act came into force on 17 August 2018.

³ Removed by the Republic Strengthening and Some Nepal Laws Amendment Act, 2010.

manufactured in or imported into, or the services delivered in,⁴Nepal in order to enhance revenue mobilization by making effective the process of collecting revenue required for economic development of the country;

Now, therefore, be it enacted by Parliament in the first year of reign of His Majesty King Gyanendra Bir Bikram Shah Dev.

1. Short title and commencement: (1) This Act may be cited as the "Excise Duty Act, 2058 (2002)."

(2) It shall come into force at once.

2. Definitions: Unless the subject or the context otherwise requires, in this Act,-

(a) "goods or service subject to excise duty" means any goods or services subject to the excise duty pursuant to this Act or other prevailing laws;

(a1) "excise duty stamp" means the stamp having security mark in goods applicable for excise duty used in a format as prescribed by the Department and the term also includes the security mark to be provided through electronic means or any other symbol marks as prescribed by the Department."

(b) "goods" means both kinds of movable and immovable property;

(c) "service" means anything except goods.

⁴ Removed by the Republic Strengthening and Some Nepal Laws Amendment Act, 2010.

- (d) "enterprise" means a firm, company or body established under the prevailing law with objective to manufacture, import, store or sell and distribute such goods or deliver such services as are subject to excise duty;
- (e) "license" means a license issued pursuant to Section 9;
- (f) "Excise Duty Officer" means any officer designated by the Government of Nepal for the purposes of this Act;
- ⁵(g) "production" means the manufacturing, refining, making or preparing any goods subject to excise duty;
- (h) "manufacturer" means a person, firm, company or body licensed to manufacture any goods subject to excise duty, and this term also includes a person, firm, company or body who delivers any service subject to excise duty;
- ⁶(h1) "tobacco product" means tobacco or tobacco product mixed smoking, chewing, betel spices to be kept in mouth, betel quid, chewing betel or similar other materials, and this term also includes cigarette, *beedi* and cigar;
- (i) "person" means any person, enterprise, association, partnership firm, cooperative, joint venture, director, proprietor and chief representative or agent of a trust or fund, and this term also includes any entity which

⁵ Amended by the Financial Act, 2018.

⁶Inserted by the Financial Act, 2018.

manufactures or imports and sells and distributes in any manner any goods or service subject to excise duty with or without any motive for profit making, or a branch or sub-branch or similar place of transaction of such an entity;

⁷(j) "factory price" means the price fixed with summation of the costs of production of such goods and profit of the enterprise only without adding excise duty or other tax to the goods subject to excise duty;

(k) "price" means,-

(1) factory price, in the case of goods to be manufactured,

(2) price as per the invoice, in the case of service,

⁸(3) price fixed as per clause (b) of sub-section (1) of Section 7, in the case of any goods to be imported.

(l) "import" means the importation of any goods subject to excise duty into Nepal⁹..... from a foreign country in accordance with the prevailing law;

(m) "invoice" means a bill, receipt, slip or voucher indicating the price issued pursuant to this Act;

(n) "Department" means the Department specified by the Government of Nepal for purposes of this Act;

⁷Amended by the Financial Act, 2018.

⁸Amended by the Financial Act, 2018.

⁹Removed by the Republic Strengthening and Some Nepal Laws Amendment Act, 2010.

(o) "Director General" means the Director General of the Department;

¹⁰(o1) "liquor" means any alcoholic substance prepared from grains, fruits or any other starch substance by fermenting the same through biochemical process or any other manner, and this term also includes alcohol, *Jaad*, *Chhyang*, whisky, rum, gin, brandy, vodka, beer, wine, sherry, champagne, cider, perry, mid, malten, industrial alcohol, rectified sprit, malt sprit, silent sprit, denatured sprit and heads sprit;

¹¹(o2) "readymade liquor" means liquor of every type made from a mixture of less than 57.06 percentage of alcohol in volume;

¹²(o3) "L.P." means the concentration of pure ethanol in London proof;

¹³(o4) "L.P. Litre" means the quantity of 57.06 percentage of pure ethanol per litre;

¹⁴(o5) "U.P." means less concentrated than London proof;

¹⁵(o6) "O.P." means more concentrated than London proof;

¹⁶(o7) "physical control system" means the system of production, release, import and export of any goods subject to excise

¹⁰Inserted by the Financial Act, 2018.

¹¹Inserted by the Financial Act, 2018.

¹²Inserted by the Financial Act, 2018.

¹³Inserted by the Financial Act, 2018.

¹⁴Inserted by the Financial Act, 2018.

¹⁵Inserted by the Financial Act, 2018.

¹⁶Inserted by the Financial Act, 2018.

duty under the control of the excise duty officer or the employee designated by him or her;

¹⁷(o8) "self-release system" means the system of production, release, import and export of goods subject to excise duty other than those based on physical control system;

¹⁸(o9) "excise duty assessment" means the assessment of excise duty made pursuant to this Act;

¹⁹(o10) "claimed amount" means the total amount set by adding the price of goods or service subject to excise duty and the excise duty leviable therein;

²⁰(o11) "electronic means" means a computer, internet, email, fax, electronic cash machine, fiscal printer and this term also includes electronic means of payment and other approved means specified by the Department;

(p) "prescribed" or "as prescribed" means prescribed or as prescribed in the Rules framed under this Act.

²¹3. To levy excise duty: Excise duty as mention in the Schedule shall be levied when any goods or service subject to excise duty manufactured by an enterprise are released and imported and service is sold.

¹⁷Inserted by the Financial Act, 2018.

¹⁸Inserted by the Financial Act, 2018.

¹⁹Inserted by the Financial Act, 2018.

²⁰Inserted by the Financial Act, 2018.

²¹Inserted by the Financial Act, 2018.

²²3A. Excise duty assessment and collection: (1) The manufacturer of goods or service subject to excise duty shall be liable to assess and collect excise duty to be levied in accordance with this Act.

Provided that the concerned customs office shall assess and collect excise duty of the goods to be imported.

(2) If excise duty is leviable on any goods at the stage of sale and distribution in addition to the production and importation thereof, the importer or seller shall be liable to assess and collect excise duty leviable under this Act.

(3) The excise duty paid in the raw materials consumed in the manufacturing of goods subject to excise duty shall be deductible from the excise duty to be paid in release of finished goods.

Provided that the excise duty paid in the purchase or importation of raw materials by an industry other than an industry producing tobacco products subject to the self-release system may be deductible from excise duty payable when selling finished goods.

(4) The excise duty paid in goods having damaged as a result of arson, theft, accident, destructive activity, or expiration of the date for use of such goods may be deducted as specified by the Department.

(5) No excise duty paid on the importation of subsidiary raw materials, packing materials, and raw materials and spare parts free from custom duty is deductible when making deducting excise duty pursuant to this Section.

²²Inserted by the Financial Act, 2018.

²³3B. Excise duty not to be levied: (1) No excise duty shall be levied in the following circumstances on any goods or service subject to excise duty under Section 3:

- (a) if exported from Nepal or goods except liquor or cigarette sold to a licensed tax-free shop (bonded warehouse and duty-free shop),
- (b) if cigarette or liquor is sold by a licensed bonded warehouse to a person or body enjoying diplomatic and tariff facility upon recommendation of the Ministry of Foreign Affairs, Government of Nepal,

Provided that,

(1) Nothing shall bar the sale and distribution of goods by a bonded warehouse other than cigarette and liquor, without charging excise duty.

(2) When importing goods subject to excise duty by a bonded warehouse, amount equal to the excise duty leviable on such goods shall be furnished in the form of cash deposit or bank guarantee.

(2) The procedure for the release or refund of cash deposit or bank guarantee pursuant to clause (b) of sub-section (1) shall be as specified by the Department.

(3) If any goods manufactured or prepared in Nepal and exported from Nepal are re-imported because of rejection by the concerned party or other reason, and such goods are to be exported

²³ Inserted by the Financial Act, 2018.

within three months of importation of such goods, the concerned customs office shall take a deposit of excise duty leviable when so re-imported and refund the deposit after re-exportation of such goods.

(4) An industry manufacturing and exporting goods subject to excise duty may deduct the excise duty paid on the purchase or importation of raw materials used for the manufacturing of the quantity the exported goods subject to excise duty from the amount of excise duty payable at the time of release of goods pursuant to sub-section (3) of Section 3A.

(5) It may claim to the excise duty officer for the refund of the amount of excise duty not reconciled when making deduction pursuant to sub-section (4).

(6) If a claim for the refund of excise duty pursuant to sub-section (5) appears to be reasonable upon inquiry and examination, the excise duty officer shall refund it within sixty days of the claim for refund.

(7) In order for a claim to be made for refund pursuant to sub-section (5), there shall be at least fifteen percent value addition in exportation of tobacco and liquor products and *pan masala*.

(8) No excise duty shall be refunded under this Section if a claim is not made within one year of the date that the period for submission of details to be submitted for making a claim for refund pursuant to sub-section (5) expires and if there is no value addition under sub-section (7).

²⁴4. Collection of excise duty: (1) Except as otherwise provided in this Act, excise duty shall be collected as follows on any goods or service subject to excise duty pursuant to this Act:

- (a) in the case of goods manufactured by an industry under the physical control system, when the goods manufactured by the enterprise are released for sale,
- (b) in the case of the goods or service under automatic release system, when the invoice is issued,
- (c) in the case of goods to be imported, at the customs point when such goods enter into Nepal,
- (d) in the case of a service to be imported, as specified by the Department.

(2) Notwithstanding anything contained in sub-section (1), in the case of any goods or service, the Department may so specify that excise duty shall be collected when manufacturing such goods or providing such service.

²⁵4A. Obligation to pay excise duty: The following person shall have obligation to pay excise duty in accordance with this Act:

- (a) in the case of any goods or service to be manufacture in Nepal, the manufacturer,
- (b) in the case of any goods to be imported, the person mentioned in the bill of lading, airway bill, invoice of receipt such goods or in the application for clearance,

²⁴ Amended by the Financial Act, 2018.

²⁵ Inserted by the Financial Act, 2018.

- (c) in the case of auction of any materials subject to excise duty, the person accepting such auction,
- (d) in the case of use of goods other than liquor or cigarette sold by a duty-free shop for re-sale or other purpose, the person making resale or use,
- (e) in the case of any goods or service not subject to excise duty becomes goods or service subject to excise duty, the person having ownership of such goods,
- (f) in cases other than that mentioned in clauses (a) to (e), the person as designated by the Department.

²⁶4B. Time-limit to deposit excise duty: (1) Excise duty collected under this Act shall be deposited as follows:

- (a) in the case of goods based on physical control system, at the time of release of such goods,
- (b) in the case of goods or service manufactured and sold or distributed under the self-release system, within 25th day of the month after the issuance of invoice,
- (c) in the case of goods to be imported, at the time of entry of such goods into Nepal,
- (d) in the case of service to be imported, as specified by the Department.

²⁶Inserted by the Financial Act, 2018.

(2) If excise duty is not paid within the time-limit under clause (b) of sub-section (1), the delay charge at the rate of 0.05 percent a day shall be imposed on the amount of excise duty due and payable.

²⁷4C. Exemption from excise duty: (1) Any goods to be imported by a person or body enjoying diplomatic immunities, on recommendation of the Ministry of Foreign Affairs shall be exempted from excise duty.

(2) Notwithstanding anything contained in sub-section (1), excise duty shall also be exempted in the following circumstances:

- (a) when transferring any motor vehicle imported by a foreign mission or donor agency under diplomatic privilege or tariff facility and the initial manufacturing of which has not crossed ten years to a project in accordance with its approved annual programme and converting its number plate to government number plate, or when transferring any motor vehicle imported under full or partial tariff facility (except imported under inventory or bank guarantee) in the name of any project and the initial manufacturing of which has not crossed ten years to a local body, community school, community hospital or government body, after the closure of the project, with the approval of the Ministry of Finance,
- (b) in the case of a motor vehicle imported by a diplomatic mission, project, ²⁸person or other body (government or

²⁷Inserted by the Financial Act, 2018.

²⁸ Inserted by the Financial Act, 2019.

non-governmental organization) under tariff facility and the initial manufacturing of which has crossed fifteen years, when cancelling the registration of such old vehicle upon scraping it to be incapable of re-use, with the approval of the Ministry of Finance,

(c) in the case of a motor vehicle imported under partial customs tariff facility for personal use, when transmitting it to his or her wife or husband upon the death of its owner,

(d) goods of every kind including armored personal carrier, motor vehicle, arms and ammunition taken under inventory for the use of a platoon of army, armed police and Nepal police deputed for peace mission upon the request of the United Nations.

(3) An industry manufacturing goods with the use of ninety percent or more of domestic junks or waste materials shall be exempted from excise duty leviable on such goods.

²⁹4D. Control of sale and distribution: (1) The Government of Nepal may control the sale and distribution of such goods subject to excise duty as it considers necessary, and manage the same as prescribed.

³⁰(2) A businessperson conducting transaction of liquors, except a hotel, restaurant and party palace businessperson, shall transact only liquor and tobacco related products.

²⁹ Inserted by the Financial Act, 2018.

³⁰ Amended by the Financial Act, 2021.

(3) A license holder transacting tobacco related products shall transact such products from a separate place.

(4) Notwithstanding anything contained in sub-sections (2) and (3), a departmental store shall transact liquors and tobacco related products through a separate sales counter.

³¹4E. Provisions related to prize and cash discount: No industry related to liquors, beer or tobacco related products and importer and seller of such products shall run any prize distribution programme or provide any discount on the sale of such products to any seller³²..... If such act is found to be done, it shall be considered to be a violation of the conditions of the license.

5. Power to appoint or designate excise duty officer: The Government of Nepal may, for the purposes of this Act, appoint a required number of excise duty officers, and if it so considers necessary, the Government of Nepal may designate any other officer of the Government of Nepal to act as the excise duty officer.

6. Jurisdiction of excise duty officer: Jurisdiction of the excise duty officer shall be as specified by the Government of Nepal.

³³7. Fixation of price of goods or service subject to excise duty: (1) Where excise duty is to be levied on any goods or service manufactured within Nepal according to value (ad valorem), excise duty shall be levied taking the following price as the basis:

³¹ Inserted by the Financial Act, 2018.

³² Removed by the Financial Act, 2020.

³³ Amended by the Financial Act, 2018.

- (a) the factory price determined by the manufacturer when selling goods subject to excise duty,
- (b) in the case of a service, its selling price, or
- (c) the price specified by the Department on the basis of costs of production or other appropriate basis.

(2) In respect of goods to be imported into Nepal, excise duty shall be levied on the price to be set after the addition of customs duty to the price determined for the purpose of levying customs duty thereon.

(3) Excise duty on a service shall be collected by fixing the price as per its invoice.

(4) The excise duty officer may, as per necessity, re-fix the price or fix an additional price for the purpose of collecting excise duty.

8. License to be obtained: (1) No one shall manufacture, import, sell or store goods subject to excise duty or provide services subject to excise duty to any other person, without obtaining a license in accordance with this Act.

(2) A person, firm, company or body that intends to obtain the license referred to in sub-section (1) has to make an application to the excise duty officer for the license, in such form and accompanied by such fee as prescribed.

³⁴9. Provisions relating to license: (1) No one shall produce, import, sell or store goods subject to excise duty or provide services subject to excise duty without obtaining a license in accordance with this Act.

Provided that it is not required to obtain a license to import goods subject to excise duty under diplomatic privilege on the recommendation of the Ministry of Foreign Affairs, Government of Nepal, and to sell or store goods under the self-release system.

(2) A person, firm, company or body intending to obtain the license pursuant to sub-section (1) shall make an application to the excise duty officer, in such form and accompanied by such fee as prescribe.

(3) If an application is made to the excise duty officer for the license pursuant to sub-section (2), the Department or the excise duty officer specified by the Department shall grant the license in the prescribed form if found appropriate to so grant upon necessary examination of such application.

(4) The term of the license granted pursuant to sub-section (3) shall remain valid for one fiscal year.

(5) A licensee intending to renew the license shall get it renewed by depositing the prescribed fee after the expiration of the term referred to in sub-section (4).

Provided that,

³⁴ Amended by the Financial Act, 2018.

- (a) If the licensee so wishes, he or she may get it renewed for three fiscal years by depositing the renewal fee at one time.
- (b) A licensee producing *beedie* (cigarette), tobacco, *khaini*, *pan masala*, *gutkha*, a sugar industry and industry importing *khudo* and *gud* (raw sugar) shall get the license renewed by depositing the renewal fee as prescribed.
- (c) ³⁵It shall not be required to renew the license obtained to manufacture such goods except the tobacco products subject to the self-release system.

(6) A licensee, other than one involved in manufacturing and importation, who does not make renewal within the period under sub-section (5), shall, in order to have renewal of the license, pay a fine of twenty-five percent of the renewal fee if it is within the first three months of the expiration of such period, fifty percent if it is within three months thereafter, seventy-five percent if it is within three months thereafter and hundred percent for the end of Ashad (mid-July) thereafter.

³⁶(6a) A licensee involved in manufacturing and importation who does not make renewal within the period referred to in sub-section (5) shall, for making renewal, pay a fine of fifty percent of the renewal fee if it is within first three months of the expiration of

³⁵ Amended by the Financial Act, 2020.

³⁶ Inserted by the Financial Act, 2019.

such period and hundred percent if it is within three months thereafter.

³⁷ ³⁸(6b) The license of the license holder not making renewal within the prescribed time pursuant to Sub-section (5) or (6) shall be *ipso facto* be cancelled.

(7) If any person carries out transaction without obtaining the license pursuant to sub-section (1), that person shall not get exemption from the fees for license and its renewal.

³⁹9A. Power to postpone license: (1) If a licensee ceases to transact the goods or service subject to excise duty, he or she shall make an application to the excise duty officer, along with the reason therefor, for the postponement of the license within fifteen days.

(2) If an application is received pursuant to sub-section (1), the excise duty officer shall decide whether or not to postpone the licensee's license, and if he or she considers necessary to postpone the license, he or she shall postpone such license and give information thereof to the licensee within fifteen days of the receipt of application.

(3) The licensee whose license is postponed pursuant to sub-section (2) shall not be required to submit the details pursuant to Section 10A. from the next month of the postponement of the license.

(4) The licensee shall not be required to renew the license pursuant to Section 9 for the period during which the license is postponed.

³⁷ Removed by the Financial Act, 2021.

³⁸ Inserted by the Financial Act, 2021.

³⁹ Inserted by the Financial Act, 2018.

(5) If the licensee wishes to commence transaction of goods or service by the license postponed pursuant to sub-section (2), he or she shall make an application to the excise duty officer, and the excise duty officer shall, upon receipt of such application, grant license to commence the transaction.

⁴⁰9B. Power to suspend license: (1) If a licensee manufacturing liquor, cigarette or tobacco related goods subject to excise duty manufactures, releases, sells or distributes such goods without affixing the excise duty ticket or by using a fake or already used ticket on such goods or it appears from a preliminary investigation that the licensee has evaded excise duty by making manufacture or storage without showing the record of raw materials required for the manufacturing of such goods, the excise duty officer may suspend the license of such licensee for up to three months.

(2) The licensee shall not manufacture, sell or release the goods during the period of suspension of the license pursuant to sub-section (1).

(3) If it is proved that a person has committed an act under this Section, such act shall be considered to be an offence under this Act.

10. Power to cancel license: The Department may cancel the license issued pursuant to sub-section (1) of Section 9 in the following circumstances:

⁴⁰ Inserted by the Financial Act, 2018.

(a) if the terms and conditions specified in the license are found violated,

(b) if it appears to be contrary to public interest,

⁴¹(c) if excise duty is not paid,

⁴²(d) if the licensee body is dissolved or the licensee applies for the cancellation of its license,

⁴³(e) if renewal is not made pursuant to Section 9.

⁴⁴10A. To provide excise duty returns: A person obliged to assess and collect excise duty pursuant to Section 3A. shall submit such excise duty returns as prescribed on transactions of each month subject to excise duty to the excise duty officer within twenty-five days of expiration of such month or as provided in sub-section (3) of Section 10C. or by a registered mail. Such returns shall be submitted whether or not transaction subject to excise duty has been carried out in that month.

⁴⁵10B. To maintain accounts: (1) A person required to submit excise duty returns pursuant to Section 10A. shall maintain updated accounts along with such details as prescribed, setting out the manufacture, sale of goods or service subject to excise duty, the price and quantity of the purchase, consumption and last stock of raw materials, subsidiary raw materials etc. used in the manufacture of such goods or service, and such account shall be made available when so demanded by the excise duty officer for inspection.

⁴¹ Inserted by the Financial Act, 2018.

⁴² Inserted by the Financial Act, 2018.

⁴³ Inserted by the Financial Act, 2018.

⁴⁴ Inserted by the Financial Act, 2018.

⁴⁵ Inserted by the Financial Act, 2018.

(2) The accounts of purchase, manufacture, release, sale and stock referred to in sub-section (1) shall be caused to be certified by the excise duty officer and used for the purpose of maintaining accounts.

(3) The licensee shall safely retain the accounts of transactions for six years.

(4) For the purposes of the implementation of this Act, the excise duty officer may demand information on the transaction of goods or service subject to excise duty by giving a written notice.

⁴⁶10C. Computer processed records to be admissible as evidence: (1) Notwithstanding anything contained in the prevailing laws, records on excise duty of any person processed by computers installed in the Department or subordinate offices or offices designated to administer excise duty shall, unless proved to the contrary, be admissible as evidence for the purpose of excise duty.

(2) Provisions may be made so that data in manufacture of such goods or service subject to excise duty as prescribed are automatically available to the Department or such office as designated by the Department through electronic means.

(3) The Department may make necessary arrangements for submission of excise duty returns and payment of excise duty through electronic means.

⁴⁶Inserted by the Financial Act, 2018.

⁴⁷10D. Power of excise duty officer to assess excise duty: (1) The excise duty officer may assess excise duty in any of the following circumstances:-

- (a) if excise duty return is not submitted within the time-limit,
- (b) if incomplete or erroneous excise duty return is submitted,
- (c) if a false excise duty return is submitted,
- (d) if there are grounds to believe that the amount of excise duty is shown less or is not correct,
- (e) if there are grounds and reasons to believe that the selling price is under-invoiced, which requires re-assessment of the price or assessment of an additional price pursuant to sub-section (4) of Section 7,
- (f) if manufacturing limit is not met where such limit of manufacture of goods or service subject to excise duty in accordance with or under this Act, is specified
- (g) if the volume of alcohol in released liquor or alcohol-based substance differs by more than one percent,
- (h) if excise duty is evaded,
- (i) if any person carries out transaction of goods subject to excise duty without obtaining the license.

⁴⁷ Inserted by the Financial Act, 2018.

(2) When assessing excise duty pursuant to sub-section (1), the excise duty officer shall give a time-limit of fifteen days to the concerned person for defense.

(3) The Department may monitor the assessment of excise duty made pursuant to sub-section (1). The Director General may order the re-assessment of excise duty if any error is seen in the course of monitoring.

(4) The excise duty officer shall have the following powers for the purpose of assessment of excise duty pursuant to sub-section (1) or examination of excise duty returns submitted pursuant to Section 10A.:

- (a) to examine goods, place, documents, account and records related to excise duty obligation,
- (b) to search or seal the place of transaction of any person or other place having possibility of evidence related to the act considered to be an offence under this Act,
- (c) to demand information from a person preparing any record, book of accounts, document or filling up details in such documents in the course of complying with his or her duties,
- (d) to seize any document, book and records held on the place of transaction of goods or service subject to excise duty or any other place related thereto or to take them to another place,

- (e) to make an audit of excise duty at the place of transaction or office or any other appropriate place,
- (f) to demand information of anything related to the transaction of goods or service subject to excise duty from any person including a bank or financial institution.

(5) It shall be the duty of the bank and financial institution or concerned person to provide such information as demanded by the excised duty officer.

⁴⁸10E. Power to avail service of expert: The Department may obtain service of an expert including a liquor specialist, brewing specialist, chemical expert and other specialist as required for the effective implementation of this Act.

⁴⁹10F. Power to specify the limit of manufacture of goods and service subject to excise duty: (1) The manufacturing limit of ethanol, sprit or E.N.A. to be obtained from grains, molasses or liquid raw sugar (*khudo*) used by an industry producing anhydrous ethanol, rectified sprit or E.N.A shall be as prescribed.

(2) If production appears to be less than the limit specified under sub-section (1), the enterprise shall be considered to have produced the highest quality liquor that it produces from such varied amount of ethanol, sprit or E.N.A.

⁴⁸ Inserted by the Financial Act, 2018.

⁴⁹ Inserted by the Financial Act, 2018.

(3) The Department may prescribe the rate of limit of manufacture of other goods and service subject to excise duty.

⁵⁰10G. To examine volume of alcohol: The excise duty officer may, at any time, examine the volume or quality of alcohol in liquor and other alcohol-based substance released with approval. More than one percent of variation in the volume of alcohol or significant variation in quality shall not be allowed.

⁵¹10h. Recovery of outstanding excise duty: If any person fails to pay the excise duty required to be paid within the period under this Act, the concerned excise duty officer may recover it by using any or all of the following means:-

(a) by deducting the amount, if any, to be refunded to such person,

(b) by making deduction of the amount receivable by such person from the Government of Nepal or a corporate body owned by the Government of Nepal, Provincial Government or a corporate body owned by the Provincial Government or the Local Level,

(c) by making deduction from the interest of such person in a bank, financial or other institution,

Explanation: For the purpose of this clause, "interest" includes a deposit and investment in a bank, financial or other institution.

⁵⁰Inserted by the Financial Act, 2018.

⁵¹Inserted by the Financial Act, 2018.

(d) by restricting sale, exportation, importation or other business of such person,

(e) by seizing a movable and immovable property of such person,

(f) by making auction, as prescribed, of all or some of the movable and immovable property of such person, at one time or several times,

(g) by making auction of goods in stock.

⁵²10I. Delay charge: If, a person fails to pay the amount of excise duty to be paid within the time-limit under this Act because of assessment of excise duty or otherwise, except for the situation in clause (a) of subsection (1) of Section 4, a delay charge shall be imposed at the rate of 0.5 percent per day on excise duty due and payable.

⁵³10J. Provision against scheme on evasion of excise duty: Notwithstanding anything contained elsewhere in this Act, if any person commits any of the following acts with the intention of taking advantage of excise duty, the person shall be considered to abet the evasion of excise duty leviable under this Act, and the Director General may order the excise duty officer to assess and recover excise duty of such person:

(a) reducing the obligation of excise duty by carrying out any plan and act with the objective of evading excise duty by misusing any provision of this Act, or

⁵²Inserted by the Financial Act, 2018.

⁵³Inserted by the Financial Act, 2018.

(b) committing any act with the objective of reducing obligation of excise duty or making agreement with that objective.

⁵⁴10K. Examination of excise duty ticket: The excise duty officer may examine whether the excise duty ticket used in the production or importation of liquor, beer or cigarette and other goods subject to excise duty is original or fake.

11. To search on adequate grounds: If there are reasonable grounds to suspect that any one is ⁵⁵releasing any goods subject to excise duty from an enterprise or importing such goods from abroad by evading excise duty, the excise duty officer or the employee designated by him or her may hold any person or motor vehicle and demand evidence of the payment of excise duty. A failure to submit evidence of the payment of excise duty shall be considered to be evasion of excise duty.

12. Power to search, seize or arrest: (1) If any person, firm, company or body carries on business by importing, selling or storing a product or goods subject to excise duty or by delivering service subject to excise duty without obtaining a license, or the excise duty officer or the employee designated by him or her gets information that excise duty is evaded pursuant to Section 11, such officer or employee may search any enterprise, house, land, motor vehicle or place where such act is being carried out.

⁵⁴ Inserted by Financial Act, 2018.

⁵⁵ Amended by Financial Act, 2018.

(2) When carrying out a search pursuant to sub-section (1), if a business is found being carried on by manufacturing, selling, importing, storing or transporting any goods subject to excise duty or delivering service subject to excise duty in contravention of this Act, the officer or employee conducting the search may, by giving a slip, arrest the person engaged in such act and seize the goods recovered there, by executing a memorandum (*Muchulka*).

(3) If the excise duty officer or the employee designated by him or her believes that any offense under this Act is being committed on any enterprise, house, land, motor vehicle or place and the offender may escape or the proof and evidence of the offense may disappear if no action is taken immediately, such officer or employee may, by executing a memorandum thereof, personally carry out, or cause any of his or her subordinate employee to carry out, the following acts at any time:

(a) to enter into such enterprise, house, land, motor vehicle or place,

(b) in the case of obstruction in such entry, to enter into such place by breaking out the window or door after giving a reasonable opportunity to any person staying there to leave the place, and

⁵⁶(c) to seize any goods subject to excise duty related to the offence, and such other goods as may be ancillary to prove the offence and to seal such place,

⁵⁶ Amended by the Financial Act, 2018.

(d) to suspend the license, and

⁵⁷Provided that such suspension cannot be made for more than seven days, and necessary decision thereon shall be made within sixty days of such suspension.

(e) to arrest a person suspected of committing the offence.

⁵⁸(3a) If any person is arrested pursuant to clause (e) of subsection (3), the person so arrested shall be presented before the excise duty officer for approval of such arrest.

⁵⁹(4) When entering or searching any enterprise, house, land, motor vehicle or place or making a search pursuant to this Section, such entry or search shall be made in witness of a representative of the concerned Municipal Corporation, Sub-Municipal Corporation, Municipality or Rural Municipality.

(5) If anyone has been arrested or any enterprise, house, land, motor vehicle or place has been searched or goods subject to excise duty or other products have been seized under this Act, the excise duty officer who has so arrested, searched or seized has to send, through faster means, a report thereof to the Director General of the Department within twenty-four hours of such arrest, search or seizure of goods. If any other employee subordinate to the excise duty officer has carried out such act, such employee has to send a

⁵⁷ Inserted by Financial Act, 2018.

⁵⁸ Inserted by Some Nepal Laws Amendment, Consolidation, Adjustment and Repeal Act, 2017.

⁵⁹ Amended by the Financial Act, 2018.

report thereof to the excise duty officer or the Department within twenty-four hours of carrying out such act.

(6) The excise duty officer shall have the same powers in respect of investigation of the offense under this Act as the police is entitled to exercise pursuant to the law in force.

(7) If the excise duty officer requests the local administration or the police for assistance in search, arrest or seizure, the local administration or police has to render such assistance immediately.

13. Duty to give information of offence: ⁶⁰(1) If any person comes to know that any one is about to commit or is committing or has already committed any act contrary to this Act, he or she may give information thereof to the Inland Revenue Office, Taxpayer Service Office or nearby police office in oral or written form. Written information so received or information received in oral form to be prepared in writing shall be forwarded to the concerned Inland Revenue Office or Taxpayer Service Office.

(2) If the informer intends to keep his or her name secret, he or she may give his or her identity in code language.

(3) When giving information, the informer shall not be compelled to disclose the source of his or her information.

⁶¹(4) The Director General or the authority specified in the procedure shall provide an informant with an expense of ten thousand rupees immediately in accordance with the prescribed

⁶⁰ Amended by the Financial Act, 2018.

⁶¹ Inserted by the Financial Act, 2018.

procedure to the informant providing information pursuant to this Section on the basis of its truthfulness.

14. Reward: ⁶²(1) The concerned Inland Revenue Office or Taxpayers Service Office shall provide a government employee or other person who gives information or clue about any act which is about to be or being or has been committed contrary to this Act with a reward in a sum to be set as follows from the amount other than excise duty recovered on the goods subject to excise duty seized from the offender, after final settlement of the case instituted on the basis of such information or clue:

- (a) ten percent of the claimed amount for the informant,
- (b) twenty percent of the claimed amount for a person who seizes and submits goods only,
- (c) thirty percent of the claimed amount for a person who arrests and hands over the person, along with the goods,

Provided that if more than one persons provide information or clue, the reward shall be divided between them on pro rata.

(2) If any employee or police arrests a person, along with the goods seized, upon having a clue, twenty-five percent of the claimed amount shall be provided to such employee or police.

Provided that if only goods are seized, twenty-five percent of the value of the goods shall be provided as a reward. If the reward to be so provided exceeds fifteen thousand rupees per person at a time, it shall be given not in excess of that figure.

⁶² Amended by the Financial Act, 2018.

15. Punishment for one who does not inform or render assistance: If any person who has the duty to give information that any act is about to be, being or has been committed contrary to this Act, after knowing such matter, or to render assistance when sought by ⁶³the Inland Revenue Office or Taxpayers Service Office, does not knowingly give such information or render such assistance, the person shall be punished with imprisonment for a term not exceeding three months or a fine of up to ten thousand rupees or with both, having regard to the nature of the offence.

⁶⁴16. Punishment: (1) If a person commits the following offence, the person shall be punished with imprisonment for a term not exceeding one year or a fine in a sum equivalent to the claimed amount or with both for such offence, and the claimed amount shall also be seized:

- (a) to conceal, hide or evade the excise duty required to be paid under this Act, or
- (b) to produce or import goods subject to excise duty without obtaining license,
- (c) to commit any offence contrary to this Act by preparing a false account or fake document,
- (d) ⁶⁵to produce, bottle, seal and sell and distribute liquor contrary to this Act or Regulation framed

⁶³ Amended by the Financial Act, 2018.

⁶⁴ Amended by the Financial Act, 2018.

⁶⁵ Amended by the Financial Act, 2020.

under this Act or the conditions as prescribed by the Department,

- (e) to counterfeit the excise duty ticket to be used in the production and importation of liquor, beer, cigarette or tobacco products and other goods subject to excise duty and use, produce, transport or store such fake ticket.

(2) If a licensee who produces or imports liquor, cigarette and tobacco product conceals, hides or evades excise duty by committing the following offence, the licensee shall be punished, for such offence, with a fine of two hundred percent of the claimed amount or one hundred thousand rupees, whichever is higher, with confiscation of the claimed amount, or imprisonment for a term not exceeding one year or both:

- (a) to conceal, hide or evade excise duty,
- (b) to produce, release, sell, distribute, store or import liquor, cigarette and tobacco products by using a fake excise duty ticket,
- (c) to produce and release in a brand which is not approved,
- ⁶⁶(c1) to produce, release, store or sell, distribute using other's brand or not opening any brand,
- (d) to so make production by an enterprise producing liquor as rum, gin, brandy, vodka, whisky that it differs from 25 u.p. and 30 u.p.

⁶⁶ Inserted by the Financial Act, 2021.

(3) When determining the claimed amount pursuant to clause (e) of sub-section (1) and sub-section (2), it shall be determined by calculating the price of goods subject to excise duty on the basis of the power, quantity or size of the goods in which such ticket is used or to be used ⁶⁷or value of 70 u.p. liquor in the case of non- disclosure of the brand and the applicable excise duty in addition to it. If the goods or service of which claimed amount has to be determined are already sold, the claimed amount shall be determined on the basis of the selling price of such goods or service.

(4) The excise duty officer may impose a fine as follows on any person who commits any of the following offences:

- (a) hundred percent of the amount of excise duty added if re-determination of price or determination of additional price is made pursuant to sub-section (4) of Section 7,
- (b) in the case of selling or storing goods or service subject to excise duty without obtaining license, from five thousand rupees to fifteen thousand rupees,
- (c) in the case of violation of Section 10A., 0.05 percent of applicable excise duty for each day or one thousand rupees for each return, whichever amount is higher,

⁶⁷ Inserted by the Financial Act, 2021.

- (d) in the case of a failure to maintain updated accounts pursuant to sub-section (1) of Section 10B., ten thousand rupees and a failure to allow inspection of accounts of transaction, five thousand rupees for each time,
- (e) in the case of violation of sub-section (2) of Section 10B., five thousand rupees,
- (f) in the case of violation of sub-section (3) of Section 10B., ten thousand rupees,
- (g) in the case of obstruction in monitoring pursuant to sub-section (3) of Section 10D., five thousand rupees for each time,
- (h) in the case of variation of volume of alcohol by more than one percent, which is found upon examination pursuant to Section 10G., hundred percent of the amount of revenue leakage,
- (i) in the case of a failure to meet the limit as per the prescribed limit, if any, of manufacture of goods or service subject to excise duty, hundred percent of the amount of excise duty to be added,
- (j) in the case of violation of sub-section (1) of Section 4D., ten thousand rupees for each time,
- (k) in the case of a failure to collect excise duty when selling goods and service under the self-release system or in the case of collecting less excise

duty, hundred percent of the amount of excise duty not collected or collected less after collecting the excise duty,

- (l) in the case of claiming credit of excise duty in violation of sub-section (3) of Section 3A., hundred percent of the amount of excise duty claimed as credit,
- (m) in the case of violation of sub-section (2) of Section 4D., ten thousand rupees for the first time and twenty thousand rupees for each time afterwards,
- (n) in the case of a failure by a licensee to set out the maximum retail price, date of production and batch number on liquor, cigarette and tobacco products, amount equal to the claimed amount or one hundred thousand rupees, whichever is higher, along with the confiscation of such goods,
- (o) in the case of a failure to use a shrink cap to be used for the protection of excise duty ticket on the bottle of liquor (except beer, wine, cider), amount equal to the claimed amount or one hundred thousand rupees, whichever is higher, along with the confiscation of such goods,
- (p) in the case of producing, releasing, selling or distributing liquor, cigarette or tobacco products

without approval or by way of imitation of other's brand, amount equal to the claimed amount or one hundred thousand rupees, whichever is higher, along with the confiscation of such goods,

(q)⁶⁸

(r) in the case of a failure by an enterprise producing wine to make fermentation in a patent steel tank or wood utensil (vat), one hundred thousand rupees for each time,

(s) in the case of a finding upon examination of stock of a licensee producing molasses and spirit and other substance subject to excise duty which are used as raw materials of liquor, cigarette, tobacco product and liquor that stock of goods exceeds that mentioned in the purchase account or stock account specified under the Excise Duty Regulation, 2002, hundred percent of the market price of such excess goods after setting such price upon accounting such goods as incomings,

⁶⁹(s1) in the case of using spirit and ethanol contrary to the approval provided pursuant to this Act and the Regulation framed under this Act, amount equal to the excise duty to be imposed at a higher rate

⁶⁸ Removed by the Financial Act, 2020.

⁶⁹ Inserted by the Financial Act, 2020.

for the liquor to be produced by the use of such spirit,

- (t) in the case of a violation of this Act or the rules framed under this Act, other than that set forth in this Section, ten thousand rupees for each time.

(5) Any utensils used directly or indirectly with the offense, tools machines, equipment and motor vehicle used to manufacture or make goods or service shall also be confiscated.

Provided that if the person committing such offense uses a motor vehicle on hire and uses it in such act without permission of the owner of the vehicle, such vehicle shall not be confiscated, but the owner of the vehicle shall be punished with a fine of twenty-five thousand rupees and the driver shall be punished with imprisonment for a term not exceeding three months or with a fine of up to fifteen thousand rupees or with both, having regard to the nature of the offence.

(6) Notwithstanding anything contained in ⁷⁰sub-section (5), if a motor vehicle is registered as on hire and used by its owner himself or herself, such vehicle shall be confiscated.

(7) The excise duty officer may also suspend the license granted pursuant to Section 9 for a period not exceeding ninety days, in addition to the punishment of fine mentioned in sub-section (1).

(8) A person who attempts to commit or abets the commission of an offence mentioned in sub-sections (1) and (2) shall

⁷⁰ Amended by the Financial Act, 2021.

be liable to half the punishment to be imposed to the principal offender.

(9) The excise duty officer may suspend the license granted pursuant to Section 9 or write to the concerned body to cancel the registration of such industry or enterprise after cancelling the license pursuant to Section 10, in addition to the punishment mentioned in ⁷¹sub-section (2).

17. To attach and auction property: (1) If the excise duty officer has reasonable grounds for confiscating any person's property pursuant to this Act or the rules framed hereunder, the excise duty officer may so attach such property that the title to or ownership in it is incapable of being transferred to anyone else.

(2) If it appears that the property so attached can be perished, decayed or destroyed or its value can be diminished, the excise duty officer has to immediately auction such property and credit the proceeds of the auction. If the concerned person is subsequently held entitled to have the attached property returned to him or her, only the proceeds of the auction shall be returned to him or her. The concerned person shall not be entitled to claim for the return of the property itself.

⁷²(3) If the confiscated goods are found to be usable upon examination, the proceeds of auction shall be credited into revenue.

Provided that if those goods are found unusable upon examination, the Department shall dispose them as prescribed.

⁷¹ Amended by the Financial Act, 2020

⁷² Inserted by the Financial Act, 2018.

⁷³17A. Provision for payment by installments: If any taxpayer requests in writing to pay outstanding excise duty in installments, approval may be granted allowing payment by installments for one year.

18. To have same powers as court has: (1) For the purposes of this Act, the excise duty officer shall have the same powers as a court has under the law in force in respect of summoning the presence of the concerned person, recording of statements, examining evidence, compelling production of documents, holding such person in detention or releasing on bail.

(2) When taking action under this Act, the excise duty officer has to follow the procedures referred to in the Summary Procedures Act, 2028 (1971).

⁷⁴19. Provisions on administrative review and appeal: (1) If a person is not satisfied with a decision made by the excise duty officer in respect of the assessment and recovery of excise duty, the person may apply to the Director General for administrative review within thirty days of the date of receipt of such notice.

Provided that an appeal may be made to the Revenue Tribunal against a decision made by the excise duty officer imposing imprisonment for any of the offences under sub-sections (1), (2), (3) and (4) of Section 16 within thirty-five days.

(2) If the time-limit for making application under sub-section (1) expires, an application, accompanied by the reason therefor, may be made to the Director General for the extension of

⁷³Inserted by the Financial Act, 2018.

⁷⁴Amended by the Financial Act, 2018.

the time-limit within seven days of the date that the time-limit expires, and the Director General may extend the time-limit of thirty days from the date that the time-limit expires if the reason mentioned in the application appears to be reasonable.

(3) If the applicant's claim appears to be reasonable upon investigation of the application made pursuant to sub-section (1), the Director General may void the tax assessment order by recording the explicit reason and executing a memorandum, and order the concerned excise duty officer or any other Officer to re-assess tax.

(4) The Director General shall decide the application within sixty days of the date that such application is made pursuant to sub-section (1).

(5) A person making application pursuant to sub-section (1) shall pay the undisputed amount of excise duty and the total amount of fine, and ⁷⁵one fourth of the disputed amount of excise duty and fine, out of the amount of excise duty assessed.

(6) The concerned person may appeal to the Revenue Tribunal after the expiration of the specified time-limit if the Director General fails to make decision within the time-limit under sub-section (4) or within thirty-five days of the date of receipt of notice of such decision if he or she is not satisfied with the decision made.

⁷⁵ Amended by the Financial Act, 2019.

⁷⁶ (6a) The concerned person shall by paying undisputed excise amount from the assessed excise amount and submit fifty percent of the disputed excise amount and fine amount as a deposit or provide same amount of bank guarantee on filing the appeal to the Revenue Tribunal pursuant to Sub-section (6).

⁷⁷(6b) In calculation of the deposit or bank guarantee pursuant to Sub-section (6a), it shall be calculated including also the twenty-five percent of excise amount submitted to the Inland Revenue Department for administrative review.

(7) A person who applies for administrative review or appeals pursuant to this Section shall register one copy of such application or appeal with the concerned office within fifteen days.

(8) The reason that application for review or appeal has been made under sub-section (1) shall not affect the execution of a decision mentioned in sub-section (1) of Section 16.

20. Powers that cannot be delegated: The powers conferred on the excise duty officer pursuant to Sections 15 and 16 cannot be delegated.
21. When confiscation proceeding may be postponed: If the excise duty officer makes decision to confiscate the property of any person pursuant to this Act or the rules framed hereunder and an appeal has been made against the decision, the appeal hearing authority may order the excise duty officer to postpone the proceeding to confiscate the property pending the settlement of the appeal.

⁷⁶ Inserted by the Financial Act, 2021.

⁷⁷ Inserted by the Financial Act, 2021.

Provided that the provision of this Section shall not apply to the circumstance referred to in sub-section (2) of Section 17.

22. Recovery of outstanding amount as government due: If any person does not pay any amount due and payable to the Government of Nepal pursuant to this Act and the rules framed hereunder, the excise duty officer shall recover such amount from such person as a governmental due.

⁷⁸22A. To be considered as excise duty: The fee, delay charge or fine to be imposed pursuant to this Act shall be considered as excise duty applicable under this Act.

⁷⁹23. Department to be responsible: The Department shall be responsible for the implementation and administration of this Act.

23A. Advance ruling: (1) If any person makes an application in writing to the Department for the avoidance of any doubt as to the application of this Act, the Department may issue its opinion through advance ruling as prescribed, and inform such person thereof in writing.

(2) Such advance ruling shall only apply to the arrangements after the date of its issue on the matter subject to advance ruling and the matters mentioned in the application.

(3) If an application is made advance ruling on a matter that is sub judice in the court and that has already been interpreted and

⁷⁸ Inserted by the Financial Act, 2018.

⁷⁹ Amended by the Financial Act, 2019.

ordered by the court and advance rule is issued, such advance ruling shall be considered to be ipso facto inoperative.

⁸⁰24. This Act to prevail on excise duty: Notwithstanding anything contained in the law in force, except in cases where the Financial Act amends this Act and provides for the imposition, assessment, increase, decrease, exemption, or remission of excise duty, no other Act shall make other provisions on amendments to, alteration in, the excise duty provisions referred to in this Act or other related provisions on excise duty.

25. Power to frame rules: The Government of Nepal may frame necessary rules in order to carry out the objectives of this Act.

⁸¹25A. Power to make directives: The Department may make necessary directives, subject to this Act and the rules framed hereunder.

26. Repeal and saving: (1) The Excise Duty Act, 1959 (2051) is hereby repealed.

(2) All the acts and actions performed under the Excise Duty Act, 1959 (2051) shall be deemed to have been performed under this Act.

⁸⁰ Amended by the Financial Act, 2018.

⁸¹ Inserted by the Financial Act, 2018.

⁸²Schedule

(Relating to Section 3)

Rate of Excise Duty

Heading	Sub-heading	Description of Goods or Service	Price Percent except excise duty rate mentioned otherwise
02.01		Meat of bovine animals; fresh or chilled	
	0201.10.00	carcasses and half-carcasses	5
	0201.20.00	Other cuts with bone in	5
	0201.30.00	Boneless	5
02.02		Meat of bovine animals; frozen	
	0202.10.00	carcasses and half-carcasses	5
	0202.20.00	Other cuts with bone in	5
	0202.30.00	Boneless	5
02.03		Meat of swine; fresh, chilled or frozen	
		fresh or chilled	
	0203.11.00	carcasses and half-carcasses	5
	0203.12.00	Back shoulders and other cuts thereof, with bone in	

⁸² Amended by the Financial Act, 2021.

	0203.19.00	Others	5
		carcasses and half-carcasses (frozen)	
	0203.21.00	carcasses and half-carcasses	5
	0203.22.00	Back shoulders and other cuts thereof, with bone in	5
	0203.29.00	Others	5
02.04		Meat of sheep or goats; fresh, chilled or frozen	
	0204.10.00	Meat of sheep; fresh or chilled, carcasses and half-carcasses	5
		Other meat of sheep; fresh or chilled	
	0204.21.00	carcasses and half-carcasses	5
	0204.22.00	other cuts thereof, with bone in	5
	0204.23.00	Boneless	5
	0204.30.00	Meat of sheep; frozen, carcasses and half-carcasses	5
		Other meat of sheep; frozen	
	0204.41.00	carcasses and half-carcasses	5
	0204.42.00	other cuts thereof, with bone in	5
	0204.43.00	Boneless	5
	0204.50.00	Meat of goats	5

02.05	0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	5
02.06		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies; fresh, chilled or frozen	
	0206.10.00	bovine animals; fresh and chilled	5
		bovine animals; frozen	
	0206.21.00	Tongue	5
	0206.22.00	Liver	5
	0206.29.00	Others	5
	0206.30.00	Swine; fresh or chilled	5
		Swine; frozen	
	0206.41.00	Liver	5
	0206.49.00	Others	5
	0206.80.00	Others; fresh or chilled	5
	0206.90.00	Others; frozen	5
02.07		Meat and edible offal of poultry; of the poultry of heading no. 01.05, (i.e. fowls of the species Gallus domesticus), fresh, chilled or frozen	
		of fowls of the species Gallus domesticus	

	0207.11.00	not cut in pieces, fresh or chilled	5
	0207.12.00	not cut in pieces, frozen	5
	0207.13.00	Cuts and offal, fresh or chilled	5
	0207.14.00	Cuts and offal, frozen	5
		of turkeys	
	0207.24.00	not cut in pieces, fresh or chilled	5
	0207.25.00	not cut in pieces, frozen	5
	0207.26.00	Cuts and offal, fresh or chilled	5
	0207.27.00	Cuts and offal, frozen	5
		of ducks:	
	0207.41.00	not cut in pieces, fresh or chilled	5
	0207.42.00	not cut in pieces, frozen	5
	0207.43.00	fatty livers (foie gras), fresh or chilled	5
	0207.44.00	cuts and offal, excluding fatty livers, fresh or chilled	5
	0207.45.00	Others; frozen	5
		of geese	
	0207.51.00	not cut in pieces, fresh or chilled	5
	0207.52.00	not cut in pieces, frozen	5
	0207.53.00	fatty livers (foie gras), fresh or chilled	5
	0207.54.00	cuts and offal, excluding fatty livers,	5

		fresh or chilled	
	0207.55.00	Others; frozen	5
	0207.60.00	of guinea fowls	5
02.08		Other meat and edible meat offal, fresh, chilled or frozen.	
	0208.10.00	of rabbits or hares	5
	0208.30.00	of primates	5
	0208.40.00	of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	5
	0208.50.00	Of reptiles (including snakes and turtles)	5
	0208.60.00	Of camels and other camelids (Camelidae)	5
	0208.90.00	Other	5
02.09		Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	
	0202.10.00	of pigs	5
	0209.90.00	Others	5

02.10		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	
		Meat of swine:	
	0210.11.00	Hams, shoulders and cuts thereof, with bone in	5
	0210.12.00	Bellies (streaky) and cuts thereof	5
	0210.19.00	Other	5
	0210.20.00	Meat of bovine animals	5
		Other, including edible flours and meals of meat or meat offal	
	0210.91.00	of primates	5
	0210.92.00	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	5
	0210.93.00	of reptiles (including snakes and turtles)	5
	0210.99.00	Other	5
03.04		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	
		Fresh or chilled fillets of tilapias	

		(<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	
	0304.31.00	Tilapias (<i>Oreochromis</i> spp.)	5
	0304.32.00	Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	5
	0304.33.00	Nile Perch (<i>Lates niloticus</i>)	5
	0304.39.00	Other	5
		Fresh or chilled fillets of other fish	
	0304.41.00	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masouand</i> <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	5

0304.42.00	rout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	5
0304.43.00	Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	5
0304.44.00	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	5
0304.45.00	swordfish (Xiphias gladius)	5
0304.46.00	toothfish (Dissostichus spp.)	5
0304.47.00	dogfish and other sharks	5
0304.48.00	Rays and skates (Rajidae)	5
0304.49.00	Other	5
	Other, fresh or chilled	
0304.51.00	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon	5

		piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	
	0304.52.00	Salmonidae	5
	0304.53.00	-Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	5
	0304.54.00	Swordfish (Xiphias gladius)	5
	0304.55.00	toothfish (Dissostichus spp.)	5
	0304.56.00	dogfish and other sharks	5
	0304.57.00	Rays and skates (Rajidae)	5
	0304.59.00	Other	5
		Frozen fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama	

		spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.) :	
	0304.61.00	tilapias (<i>Oreochromis</i> spp.)	5
	0304.62.00	Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	5
	0304.63.00	Nile Perch (<i>Lates niloticus</i>)	5
	0304.69.00	Other	5
		Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae :	
	0304.71.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	5
	0304.72.00	Haddock (<i>Melanogrammus aeglefinus</i>)	5
	0304.73.00	Coalfish (<i>Pollachius virens</i>)	5
	0304.74.00	ake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	5
	0304.75.00	Alaska Pollack (<i>Theragra chalcogramma</i>)	5
	0304.79.00	Other	5
		Frozen fillets of other fish:	

0304.81.00	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masouand</i> <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	5
0304.82.00	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>)	5
0304.83.00	-Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	5
0304.84.00	Swordfish (<i>Xiphias gladius</i>)	5
0304.85.00	Toothfish (<i>Dissostichus</i> spp.)	5
0304.86.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	5
0304.87.00	tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)	5
0304.88.00	Dogfish, other sharks, rays and skates (<i>Rajidae</i>)	5

	0304.89.00	Other	5
		Other frozen:	
	0304.91.00	Swordfish (<i>Xiphias gladius</i>)	5
	0304.92.00	toothfish (<i>Dissostichus</i> spp.)	5
	0304.93.00	tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	5
	0304.94.00	alaska Pollack (<i>Theragra chalcogramma</i>)	5
	0304.95.00	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack (<i>Theragra chalcogramma</i>)	5
	0304.96.00	dogfish and other sharks	5
	0304.97.00	Rays and skates (<i>Rajidae</i>)	5

	0304.99.00	Other	5
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	
	0305.10.00	Flours, meals and pellets of fish, fit for human consumption	5
	0305.20.00	Livers, roes and milt of fish, dried, smoked, salted or in brine	5
		Fish fillets, dried, salted or in brine, but not Smoked	
	0305.31.00	Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , Catla catla, <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	5

0305.32.00	Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciida, Moridae and Muraenolepididae	5
0305.39.00	Other	5
	Smoked fish, including fillets, other than edible fish offal :	
0305.41.00	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	5
0305.42.00	Herrings (Clupea harengus, Clupea pallasii)	5
0305.43.00	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	5
0305.44.00	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp.,	5

		Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	
	0305.49.00	Other	5
		Dried fish, other than edible fish offal, whether or not salted but not smoked:	
	0305.51.00	Cod	5
	0305.52.00	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	5
	0305.53.00	Fish of the families Bregmacerotidae,	5

		Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	
	0305.54.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>)	5
	0305.59.00	Other	5

		Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:	
	0305.61.00	Herrings (<i>clupea harengue</i> , <i>Clupea pallasii</i>)	5
	0305.62.00	Cod	5
	0305.63.00	Anchovies	5
	0305.64.00	Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	5
	0305.69.00	Other	5
		Fish fins, heads, tails, maws and other edible fish offal	
	0305.71.00	Shark fins	5
	0305.72.00	Fish heads, tails and maws	5
	0305.79.00	Other	5

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	
		frozen:	
	0306.11.00	Rock lobster and other sea craw fish	5
	0306.12.00	Lobsters	5
	0306.14.00	Crabs	5
	0306.15.00	Norway lobsters (<i>Nephrops norvegicus</i>)	5
	0306.16.00	Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)	5
	0306.17.00	Other shrimps and prawns	5
	0306.19.00	Other, including flours, meals and pellets of crustaceans, fit for human consumption	5
		Live, fresh or chilled	
	0306.31.00	Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i>	5

		spp.)	
	0306.32.00	Lobsters (<i>Homarus</i> spp.)	5
	0306.33.00	Crabs	5
	0306.34.00	Norway lobsters (<i>Nephrops norvegicus</i>)	5
	0306.35.00	Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)	5
	0306.36.00	Other shrimps and prawns	5
	0306.39.00	Other, including flours, meals and pellets of crustaceans, fit for human consumption	5
		Other	
	0306.91.00	Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	5
	0306.92.00	Lobsters (<i>Homarus</i> spp.)	5
	0306.93.00	Crabs	5
	0306.94.00	Norway lobsters (<i>Nephrops norvegicus</i>)	5
	0306.95.00	Shrimps and prawns	5
	0306.99.00	Other, including flours, meals and pellets of crustaceans, fit for human consumption	5
03.07		Molluscs, whether in shell or not, live,	

		fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption	
		Oysters:	
	0307.11.00	Live, fresh or chilled	5
	0307.12.00	Frozen	5
	0307.19.00	Other	5
		Scallops, including queen scallops, of the genera pecten Chlamys or Placopecten	
	0307.21.00	Live, fresh or chilled	5
	0307.22.00	Frozen	5
	0307.29.00	Other	5
		Mussels:	
	0307.31.00	Live, fresh or chilled	5
	0307.32.00	Frozen	5
	0307.39.00	Other	5
		Cuttle fish and squid:	
	0307.42.00	Live, fresh or chilled	5

	0307.43.00	Frozen	5
	0307.49.00	Other	5
		Octopus (<i>Octopus</i> spp.):	
	0307.51.00	Live, fresh or chilled	5
	0307.52.00	Frozen	5
	0307.59.00	Other	5
	0307.60.00	Snails, other than sea snails	5
		Clams, cockles and ark shells (families Arcidae, Arctiidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae):	
	0307.71.00	Live, fresh chilled	5
	0307.72.00	Frozen	5
	0307.79.00	Other	5
		Abalone (<i>Haliotis</i> spp.) and stromboid conchs (<i>Strombus</i> spp.) :	
	0307.81.00	Live, fresh or chilled abalone (<i>Haliotis</i> spp.)	5
	0307.82.00	Live, fresh or chilled stromboid conchs (<i>Strombus</i> spp.)	5

	0307.83.00	Frozen abalone (<i>Haliotis</i> spp.)	5
	0307.84.00	Frozen stromboid conchs (<i>Strombus</i> spp.)	5
	0307.87.00	Other abalone (<i>Haliotis</i> spp.)	5
	0307.88.00	Other stromboid conchs (<i>Strombus</i> spp.)	5
		Other, including flours, meals and pellets, fit for human consumption:	
	0307.91.00	Live, fresh or chilled	5
	0307.92.00	Frozen	5
	0307.99.00	Other	5
03.08		Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.	
		Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothuroidea</i>):	
	0308.11.00	Live, fresh or chilled	5

	0308.12.00	Frozen	5
	0308.19.00	Other	5
		Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus) :	
	0308.21.00	Live, fresh or chilled	5
	0308.22.00	Frozen	5
	0308.29.00	Other	5
	0308.30.00	Jellyfish (Rhopilema spp.)	5
	0308.90.00	Other	5
08.01		coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled	
		Coconuts	
	0801.11.00	Dried	5
08.02		Other nuts, fresh or dried, whether or not shelled or peeled.	
		almond:	
	0802.11.00	In shell	5
	0802.12.00	Not shelled	5
		Hazelnut or filbert	

	0802.21.00	In shell	5
	0802.22.00	Not Shelled	5
		Walnuts:	
	0802.31.00	In shell	5
	0802.32.00	Not Shelled	5
		Chestnuts (<i>Castanea</i> spp.):	
	0802.41.00	In shell	5
	0802.42.00	Not Shelled	5
		Pistachios:	
	0802.51.00	In shell	5
	0802.52.00	Shelled	5
		Macadamia nuts:	
	0802.61.00	In shell	5
	0802.62.00	Not Shelled	5
	0802.70.00	Kola nuts (<i>Cola</i> spp.)	5
	0802.80.00	Areca nuts	Rs. 25/- per kg
	0802.90.00	other	Rs. 25/- per kg
08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens; fresh	

		or dried	
	0804.10.00	dates	5
		Figs:	
	0804.20.90	others	5
08.06		Grapes; fresh or dried	
	0806.20.00	dried	5
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh	
	0809.10.00	apricots	5
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 for immediate consumption	
	0812.10.00	Cherries	5
	0812.90.00	Other	5
08.13		Fruit, dried, other than that of Headings 08.01 to 08.06; Mixtures of nuts or dried fruits of this Chapter	
	0813.10.00	Apricots	5
	0813.20.00	Prunes	5
	0813.40.00	Other fruit	5

	0813.50.00	Mixtures of nuts or dried fruits of this Chapter	5
09.06		Cinnamon and cinnamon-tree flowers	
		Neither crushed nor ground:	
	0906.11.00	Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	5
	0906.19.00	Other	5
	0906.20.00	Crushed or ground	5
14.04		Vegetable products not elsewhere specified or included	
		Others:	
	1404.90.10	Semi-processed Catechu of acacia (liquid Kattha)	Rs. 17 per kg
	1404.90.20	Catechu of acacia (Kathas)	Rs. 155 per kg
	1404.30.90	Leaves for rolling cigarettes	5
16.01	1601.00.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	10
16.02		Other prepared or preserved meat, meat offal or blood	
	1602.10.00	Homogenised preparations	10

	1602.20.00	Of liver of any animal	10
		Of poultry of Heading 01.05:	
	1602.31.00	Of turkeys	10
	1602.32.00	Of fowls of the species Gallus domesticus	10
	1602.39.00	Other	10
		Of swine:	
	1602.41.00	Hams and cuts thereof	10
	1602.42.00	Shoulders and cuts thereof	10
	1602.49.00	Other, including mixtures	10
	1602.50.00	Of bovine animals	10
	1602.90.00	Other, including preparations of blood of any animal	10
16.03	1603.00.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	10
16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	
		Fish, whole or in pieces, but not minced:	
	604.11.00	Salmon	10
	604.12.00	Herrings	10

	604.13.00	Sardines, sardinella and brisling or sprats	10
	604.14.00	Tunas, skipjack and bonito (Sarda spp.)	10
	604.15.00	Mackerel	10
	604.16.00	Anchovies	10
	604.17.00	Eels	10
	604.18.00	Shark fins	10
	604.19.00	Other	10
	604.20.00	Other prepared or preserved fish	10
		Caviar and caviar substitutes:	
	604.31.00	Caviar	10
	604.32.00	Caviar substitutes	10
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	
	1605.10.00	Crab	10
		Shrimps and prawns:	
	1605.21.00	Not in airtight container	10
	1605.29.00	Other	10
	1605.30.00	Lobster	10
	1605.40.00	Other crustaceans	10
		Molluscs:	
	1605.51.00	Oysters	10

	1605.52.00	Scallops, including queen scallops	10
	1605.53.00	Mussels	10
	1605.54.00	Cuttle fish and squid	10
	1605.55.00	Octopus	10
	1605.56.00	Clams, cockles and arkshells	10
	1605.57.00	Abalone	10
	1605.58.00	Snails, other than sea snails	10
	1605.59.00	Other	10
		Other aquatic invertebrates:	
	1605.61.00	Sea cucumbers	10
	1605.62.00	Sea urchins	10
	1605.63.00	Jellyfish	10
	1605.69.00	Other	10
17.01		Cane or beet sugar and chemically pure sucrose, in solid form.	
		Raw sugar not containing added flavouring or colouring matter	
		Cane sugar specified in Subheading Note 2 to this Chapter:	
	1701.13.10	Sakhhar (Gud and velli) (only in import)	Rs.138 per quintal

		Other sugar of sugarcane	
	1701.14.10	Jaggery (Gud and velli) (only in import)	Rs.138 per quintal
17.03		Molasses resulting from the extraction or refining of sugar	
	1703.10.00	Cane molasses	Rs. 96 per quintal
	1703.90.00	Other	Rs. 96per quintal
17.04		Sugar confectionery (including white chocolate), not containing cocoa	
	1704.10.00	Chewing gum, whether or not sugar-coated	10
	1704.90.00	Other	5
18.05	1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter	5
18.06		Chocolate and other food preparations containing cocoa	
	1806.10.00	Cocoa powder, containing added sugar or other sweetening matter	5
	1806.20.00	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other	5

		bulk form in containers or immediate packings, of a content exceeding 2 kg	
		Other, in blocks, slabs or bars:	
	1806.31.00	Filled	5
	1806.32.00	Not filled	5
		Other	
	1806.10.90	Products under heading 19.04 having more than 6 percent of coco in weight or if not 6 percent but coated by chocolates in calculation on fully defatted basis	5
	1806.90.90	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	
		Uncooked pasta, not stuffed or otherwise Prepared	
	1902.11.00	Containing eggs	Rs. 17 per kg
	1902.19.00	Other	Rs. 17 per kg
	1902.20.00	Stuffed pasta, whether or not cooked or	Rs. 17 per kg

		otherwise prepared	
	1902.30.00	Other pasta	Rs. 17 per kg
	1902.40.00	Couscous	Rs. 17 per kg
19.05		Tapioca and Substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	
		Other	
	1905.90.20	<i>kurkure, kurmure, lays, cheeseball</i>	Rs. 17 per kg
	1905.90.30	chips	5
		Kurmure, food products of spicy nature and other crisp savory	
	1905.90.81	Not fried	Rs. 17 per kg
	1905.90.89	others	Rs. 17 per kg
20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	
	2001.10.00	Cucumbers and gherkins	10
	2001.90.00	Other	10
20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	
	2002.10.00	Tomatoes, whole or in pieces	10

	2002.90.00	Other	10
20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	
	2003.10.00	Mushrooms of the genus Agaricus	10
	2003.90.00	Other	10
20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of Heading 20.06.	
	2004.10.00	Potatoes	
	2004.10.10	French fries	10
	2004.10.90	others	10
	2004.90.00	Other vegetables and mixtures of vegetables	10
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of Heading 20.06	
	2005.10.00	Homogenised vegetables	10
		Potatoes:	
	2005.20.10	potato chips	Rs. 17 per kg

	2005.20.90	Other	10
	2005.40.00	Peas	10
		Beans (Vigna spp, Phaseolus spp.):	
	2005.51.00	Beans, not shelled	10
	2005.59.00	Other	10
	2005.60.00	Asparagus	10
	2005.70.00	Olives	10
	2005.80.00	Sweet corn	10
		Other vegetables and mixtures of vegetables	
	2005.91.00	Bamboo shoots	10
	2005.99.00	Other	10
20.06	2006.00.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised)	10
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	
	2007.10.00	Homogenised preparations	10
		Other:	

	2007.91.00	Citrus fruit	10
	2007.99.00	Other	10
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:	
	2008.11.00	Ground-nuts	5
		Other, including mixtures	
	2008.19.10	Dried or dried salted gram	5
	2008.19.20	Dried or dried salted cashew nuts	5
	2008.19.30	Dried or dried salted pistachio	5
	2008.19.40	Dried or dried salted almond	5
	2008.19.90	other	5
	2008.20.00	pineapple	5
	2008.30.00	Citrus fruit	5
	2008.40.00	Pears	5
	2008.50.00	Apricots	5
	2008.60.00	Cherries	5
	2008.70.00	Peaches, including nectarines	5

	2008.80.00	Strawberries (ground berries, red berries)	5
		Other, including mixtures other than those of Sub-Heading 2008.19:	
	2008.91.00	Palm hearts	5
	2008.93.00	Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea)	5
	2008.97.00	Mixtures	5
		Other	
	2008.99.90	Other	5
20.09		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	
		Orange juice:	
	2009.11.00	Frozen	Rs.11 per ltr
	2009.12.00	Not frozen, of a Brix value not exceeding 20	Rs.11 per ltr
	2009.19.00	Other	Rs.11 per ltr
		Grapefruit (including pomelo) juice	

	2009.21.00	Of a Brix value not exceeding 20	Rs.11 per ltr
	2009.29.00	Other	Rs.11 per ltr
		Juice of any other single citrus fruit :	
	2009.31.00	Of a Brix value not exceeding 20	Rs.11 per ltr
	2009.39.00	Other	Rs.11 per ltr
		Pineapple juice :	
	2009.41.00	Of a Brix value not exceeding 20	Rs.11 per ltr
	2009.49.00	Other	Rs.11 per ltr
	2009.50.00	Tomato juice	Rs.11 per ltr
		Grape juice (including grape must) :	
	2009.61.00	Of a Brix value not exceeding 30	Rs.11 per ltr
	2009.69.00	Other	Rs.11 per ltr
		Apple juice :	
	2009.71.00	Of a Brix value not exceeding 20	Rs.11 per ltr
	2009.79.00	Other	Rs.11 per ltr
		Juice of any other single fruit or vegetable:	
	2009.81.00	Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice	Rs.11 per ltr
	2009.89.00	Other	Rs.11 per ltr

	2009.90.00	Mixtures of juices	Rs.11 per ltr
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	
	2101.11.00	Extracts, essences and concentrate	10
	2101.12.00	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	10
	2101.20.00	-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	10
	2101.30.00	asted chicory and other roasted coffee Substitutes, and extracts, essences and concentrates thereof	10

21.05	2105.00.00	Ice cream and other edible ice, whether or not containing cocoa.	10
21.06		Food preparations not elsewhere specified or included	
		Other	
	2106.90.10	Dalmott, Papad, Salted, Bhujyia and Chamena (titbits)	5
	2106.90.20	Pan Masala without Tobacco	Rs 812 per kg
	2106.90.60	Scented areca nuts without Tobacco	Rs.281 per kg
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.	
		Other	
	2202.91.00	Non-alcoholic beer	Rs. 20 per ltr
		Other	
	2202.99.10	Energy drinks	Rs. 36 per ltr
	2202.99.90	Other	Rs. 14 per ltr
22.03	2203.00.00	Beer made from malt	Rs. 198 per ltr

22.04		Wine of fresh grapes, including fortified wines; grape must other than that of Heading 20.09.	
		Sparkling wine	
	2204.10.10	Up to 12 percent alcohol (for import only)	Rs. 444 per ltr
	2204.10.20	More than 12 percent and up to 17 percent alcohol	Rs. 444 per ltr
	2204.10.30	More than 17 percent alcohol	Rs.516 per ltr
		Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	
		--In containers holding 2 L or less	
	2204.21.10	Up to 12 percent alcohol (for import only)	Rs. 444 per ltr
	2204.21.20	More than 12 percent and up to 17 percent alcohol	Rs. 444 per ltr
	2204.21.30	More than 17 percent alcohol	Rs. 516 per ltr
		In containers holding more than 2 l but not more than 10 l	
	2204.22.10	Up to 12 percent alcohol (for import only)	Rs. 444 per ltr

	2204.22.20	More than 12 percent and up to 17 percent alcohol	Rs. 444 per ltr
	2204.22.30	More than 17 percent alcohol	Rs. 516 per ltr
		Other	
	2204.29.10	Up to 12 percent alcohol (for import only)	Rs. 444 per ltr
	2204.29.20	More than 12 percent and up to 17 percent alcohol	Rs. 444 per ltr
	2204.29.30	More than 17 percent alcohol	Rs. 516 per ltr
		Other grape must:	
	2204.30.10	Up to 12 percent alcohol	Rs. 444 per ltr
	2204.30.20	More than 12 percent and up to 17 percent alcohol	Rs. 444 per ltr
	2204.30.30	More than 17 percent alcohol	Rs. 516 per ltr
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	
		In containers holding 2 L or less	
	2205.10.10	Up to 12 percent alcohol (for import	Rs. 444 per

		only)	ltr
	2205.10.20	More than 12 percent and up to 17 percent alcohol	Rs. 444 per ltr
	2205.10.30	More than 17 percent alcohol	Rs. 516 per ltr
		Other	
	2205.90.10	Up to 12 percent alcohol (for import only)	Rs. 444 per ltr
	2205.90.20	More than 12 percent and up to 17 percent alcohol	Rs. 444 per ltr
	2205.90.30	More than 17 percent alcohol	Rs. 516 per ltr
22.06		Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	
	2206.00.10	Chhayang (Country Beer)	Rs. 43 per ltr
	2206.00.20	Champagne, sherry, mid, perry, cider produced abroad	Rs. 516per ltr
	2206.00.30	Cider produced domestically (shake)	Rs. 516per ltr
	2206.00.40	Liquor, cocktail (Rs. 516 per

		alcoholic/alcoholic/nonalcoholic mixture) and other fermented liquor having more than 17% of alcohol	ltr
	2206.00.90	Other	Rs. 516 per ltr
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength	
		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher	
	2207.10.10	Undenatured ethyl alcohol	Rs. 70 per ltr
	2207.10.20	Rectified spirit to be used as raw material of liquor having 80 percent or more volume of alcohol	Rs. 70 per ltr
	2207.10.30	E.N.A. (extra neutral alcohol)	Rs. 76 per ltr
	2207.10.40	Enhydrous ethanol (having more than 99 percent alcohol)	Rs. 9 per ltr
	2207.10.90	others	Rs. 76 per ltr
		Ethyl alcohol and other spirits, denatured, of any strength	

	2207.20.10	Denatured spirit (having alcohol of 80 to 99 percent)	Rs. 20 per ltr
	2207.20.90	others	Rs. 76 per ltr
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages	
		Spirits obtained by distilling grape wine or grape marc:	
	2208.20.10	All kinds of alcoholic fluids including spirits used as raw material of wine or brandy	Rs. 198 per ltr
		Other	
	2208.20.91	Readymade liquor of 15 u.p. power (having 48.5 percent alcohol)	Rs.1592/- per ltr Rs.1872/- per LP ltr
	2208.20.92	Readymade liquor of 25 u.p. power (having 42.8 percent alcohol)	Rs.1188 per ltr Rs.1584 per LP ltr
	2208.20.93	Readymade liquor of 30 u.p. power (having 39.94 percent alcohol)	Rs.1105 per ltr

			Rs.1578 per LP ltr
	2208.20.99	others	Rs.1592 per ltr Rs.1872 per LP ltr
		whiskeys	
	2208.30.10	Spirit to use as raw material of whiskey	Rs.198 per ltr
		others	
	2208.30.91	Readymade liquor of 15 u.p. power (having 48.5 percent alcohol)	Rs.1592 per ltr Rs.1872 per LP ltr
	2208.30.92	Readymade liquor of 25 u.p. power (having 42.8 percent alcohol)	Rs.1188 per ltr Rs.1584 per LP ltr
	2208.30.93	Readymade liquor of 30 u.p. power (having 39.94 percent alcohol)	Rs.1105 per ltr Rs.1578 per LP ltr
	2208.30.99	others	Rs.1592 per ltr

			Rs.1872 per LP ltr
		Rum and other spirits obtained by distilling fermented sugar-cane products	
	2208.40.10	Alcoholic fluids including spirits used as raw materials of Rum and other spirits obtained by distilling fermented sugar-cane products	Rs. 198 per ltr
		Other	
	2208.40.91	Readymade liquor of 15 u.p. power (having 48.5 percent alcohol)	Rs.1592 per ltr Rs.1872 per LP ltr
	2208.40.92	Readymade liquor of 25 u.p. power (having 42.8 percent alcohol)	Rs.1188 per ltr Rs.1584 per LP ltr
	2208.40.93	Readymade liquor of 30 u.p. power (having 39.94 percent alcohol)	Rs1105 per ltr Rs.1578 per LP ltr
	2208.40.99	others	Rs.1592 per ltr Rs.1872 per LP ltr
		Gin and Geneva :	
	2208.50.10	Alcoholic fluids including spirits used as raw materials of Gin and Geneva	Rs.198 per ltr

		Other	
	2208.50.91	Readymade liquor of 15 u.p. power (having 48.5 percent alcohol)	Rs.1592 per ltr Rs.1872 per LP ltr
	2208.50.92	Readymade liquor of 25 u.p. power (having 42.8 percent alcohol)	Rs.1188 per ltr Rs.1584 per LP ltr
	2208.50.93	Readymade liquor of 30 u.p. power (having 39.94 percent alcohol)	Rs.1105 per ltr Rs.1578 per LP ltr
	2208.50.99	other	Rs.1592 per ltr Rs.18720 per LP ltr
		Vodka	
	2208.60.10	Alcoholic fluids including spirits used as raw materials of Vodka	Rs.198per ltr
		Other	
	2208.60.91	Readymade liquor of 15 u.p. power (having 48.5 percent alcohol)	Rs.1592 per ltr

			Rs.1872 per LP ltr
	2208.60.92	Readymade liquor of 25 u.p. power (having 42.8 percent alcohol)	Rs.1188 per ltr Rs.1584 per LP ltr
	2208.60.93	Readymade liquor of 30 u.p. power (having 39.94 percent alcohol)	Rs.1105 per ltr Rs.1578 per LP ltr
	2208.60.99	other	Rs.1592 per ltr Rs.1872 per LP ltr
		Liquors and cordials	
	2208.70.10	Alcoholic fluids including spirits used as raw materials of Liqueurs and cordials	Rs.198per ltr
		Other	
	2208.70.91	Readymade liquor of 15 u.p. power (having 48.5 percent alcohol)	Rs.1592 per ltr Rs.1872 per LP ltr
	2208.70.92	Readymade liquor of 25 u.p. power	Rs.1188 per

		(having 42.8 percent alcohol)	ltr Rs.1584 per LP ltr
	2208.70.93	Readymade liquor of 30 u.p. power (having 39.94 percent alcohol)	Rs.1105 per ltr Rs.1578 per LP ltr
	2208.70.99	Other	Rs.1592 per ltr Rs.1872per LP ltr
		other	
	2208.90.10	Alcoholic fluids including spirits used as raw materials of liquor	Rs.198 per ltr
		Other	
	2208.90.91	liquor of 15 u.p. power (having 48.5 percent alcohol)	Rs.1592 per ltr Rs.1872 per LP ltr
	2208.90.92	liquor of 25 u.p. power (having 42.8 percent alcohol)	Rs.1188 per ltr Rs.1584 per LP ltr

	2208.90.93	liquor of 30 u.p. power (having 39.94 percent alcohol)	Rs.1105 per ltr Rs.1578 per LP ltr
	2208.90.94	liquor of 40 u.p. power (having 34.23 percent alcohol)	Rs.555 per ltr Rs.924 per LP ltr
	2208.90.95	liquor of 50 u.p. power (having 28.53 percent alcohol)	Rs.450 per ltr Rs.900 per LP ltr
	2208.90.96	liquor of 70 u.p. power (having 17.12 percent alcohol)	Rs.42 per ltr Rs.138 per LP ltr
	2208.90.99	other	Rs.1592 per ltr Rs.1872per LP ltr
	<u>Note</u>	Provided that for the imported liquor, even if up to one percent is varied to the above mentioned rate, such rate shall be applicable and if variation is more than one percent, excise duty shall be imposed and collected in accordance with the closest highest rate.	

23.09		Ready made goods used as food of animals	
	2309.00.10	Food for dog or cat kept for retail sale	10
24.01		Unmanufactured tobacco; tobacco refuse	
	2401.10.00	Tobacco, not stemmed/stripped	Rs.118 per kg
	2401.20.00	Tobacco, partly or wholly stemmed/stripped	Rs.118 per kg
	2401.30.00	Tobacco refuse	Rs.118 per kg
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
	2402.10.00	Cigars, cheroots and cigarillos, containing tobacco	Rs.21 per stick
		Cigarettes containing tobacco	
	2402.20.10	Not filtered	Rs.618per m
		Filtered	
	2402.20.21	in a length up to 70 mm.	Rs.1418 per m.
	2402.20.22	in a length from 70 mm. up to 75 mm.	Rs.1843 per m

	2402.20.23	in a length from 75 mm. up to 85 mm.	Rs.2400 per m
	2402.20.24	in a length more than 85 mm.	Rs.3393 per m
		Other	
	2402.90.10	Readymade beedi	Rs.94 per m
	2402.90.20	All kinds of cigar	Rs.21 per stick
	2402.90.90	Other	Rs.21 per stick
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:	
	2403.11.00	Water pipe tobacco specified in Subheading Note 1 to this Chapter	Rs.1668 per kg
		Other	
	2403.19.10	Pipe Tobacco	Rs.1668 per kg
	2403.19.20	Processed Tobacco for Cigarette and	Rs. 343 per

		Beedies	kg
	2403.19.90	Other	Rs. 343 per kg
		Other	
	2403.91.00	“Homogenised” or “reconstituted” tobacco	Rs. 418 per kg
		Other	
	2403.99.10	Jarda, Khaini, Snuff, Ghutka and similar preparations containing chewing tobacco	Rs. 812 per kg
	2403.99.20	Packed chewing tobacco, to be mixed in lime, put up for retail sale	Rs. 418 per kg
	2403.99.30	Cut tobacco, dust tobacco not for retail sale	Rs. 418 per kg
		other	
		other	
	2403.99.91	Hukka falvour	Rs.1200 per kg
	2403.99.99	other	Rs.418 per kg
25.15		Marble, travertine, ecaussine and other Calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by	

		sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	
		Marble and travertine	
	2515.12.00	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5
	2515.20.00	Ecaussine and other calcareous monumental or building stone; alabaster	5
25.16		Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	
		Granite:	
	2516.12.00	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	15
		Sandstone	
	2516.20.10	Merely cut, or uncut rectangular shape (pebbles), up to 2.5 inch	15
	2516.20.20	Merely cut, or uncut pebbles of more than 2.5 inch	15

	2516.20.30	Merely cut, or uncut pebbles and mixture of sand, sandstone	15
	2516.90.00	Other monumental or building stone	15
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:	
	2523.21.00	White cement, whether or not artificially Coloured	Rs.220 per MT
	2523.29.00	Other (brown Portland cement)	Rs.220 per MT
	2523.30.00	Aluminous cement	Rs.220 per MT
	2523.90.00	Other hydraulic cements	Rs.220 per MT
32.08		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter	
	3208.10.00	Based on polyesters	7

	3208.20.00	Based on acrylic or vinyl polymers	7
	3208.90.00	Other	7
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	
	3209.10.00	acrylic emulsion	7
	3209.10.90	other	7
	3209.90.00	Other	7
32.10		Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather	
	3210.00.10	Thermoplastic road marking material	7
	3210.00.90	other	7
32.14		Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparation for facades, indoor walls, floors, ceilings or the like.	
	3214.10.00	Glaziers' putty, grafting putty, resin cements, caulking compounds and other	5

		mastics; painters' fillings	
	3214.90.00	other	5
33.02		Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages	
		To be used in food and drink industry:	
	3302.10.10	Odour refresh substances used in alcoholic solution	5
33.03	3303.00.00	Perfumes and toilet waters	7
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	
	3304.10.00	Lip make-up preparations	5
	3304.20.00	Eye make-up preparations	5
		Manicure or pedicure preparations	
	3304.10.30	Nail polish	5

	3304.90.30	Other	5
	3304.91.00	Powders, whether or not compressed	5
		Other	
	3304.99.10	Facial cream	5
	3304.99.20	Nail polish	5
	3304.99.30	Body lotion	5
	3304.99.90	other	5
33.05		Preparations for use on the hair	
	3305.10.00	Shampoo	5
	3305.20.00	Preparations for permanent waving or Straightening	5
	3305.30.00	Hair lacquers	5
		Other	
	3305.90.10	Hair oil	10
	3305.90.20	Hair colour	10
	3305.90.30	Hair cream	10
	3305.90.40	Hair conditioner	10
	3305.90.90	other	10
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	
	3306.10.00	Dentifrices	5
	3306.20.00	Yarn used to clean between the teeth (dental floss)	5
	3306.90.00	Other	5
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	
	3307.10.00	Pre-shave, shaving or after-shave preparations	5
	3307.20.00	Personal deodorants and antiperspirants	10
	3307.30.00	Perfumed bath salts and other bath preparations	5
		Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:	

	3307.49.00	other	10
	3307.90.00	Other	5
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 non-wovens, impregnated, coated or covered with soap or detergent	
	3401.11.00	For toilet use (including medicated products)	5
	3401.19.00	Other	5
		Soap in other forms	
	3401.20.20	Soap noodles	5
	3401.20.90	other	5
	3401.30.00	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	5

		soap	
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.	
		Organic surface-active agents, whether or not put up for retail sale:	
	3402.11.00	Anionic	5
	3402.12.00	Cationic	5
	3402.13.00	Non-ionic	5
	3402.19.00	Other	5
		Preparations put up for retail sale	
	3402.20.10	Detergent powder	5
	3402.20.90	Other	5
		Other	
	3402.90.90	Other	5
38.14	3814.00.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Rs.22 per ltr

39.17		Tubes, pipes and hoses of plastic (long stretchable tubes) and their installations like joints, elbows, planz	
	3917.00.10	Sausage casing of non- bubble protein or cellular objects	5
		Tubes, pipes and hoses of plastic (long stretchable tubes), strong	
	3917.00.21	Of polymer of ethylene	5
	3917.00.22	Of polymer of propylene	5
	3917.00.23	Of polymer of vinyl chloride	5
	3917.00.29	Of other plastics	5
		Other tubes, pipes and hoses of plastic (long stretchable tubes)	
	3917.00.31	Tubes, pipes and hoses of plastic (long stretchable tubes) having minimum burst pressure of 27.6 mpa	5
	3917.00.32	Other, reinforced or not mixed with other substance, except fitting (goods like equipment, spare parts)	5
	3917.00.33	Other, reinforced or not mixed with other substance, including fitting (goods like equipment, spare parts)	5
	3917.00.39	Other	5

	3917.00.40	fittings (goods like equipment, spare parts)	5
39.20		Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported	
		Of polymers of ethylene	
	3920.10.10	Printed	5
	3920.10.90	Other	5
		Of polymers of propylene	
	3920.20.10	Printed	5
	3920.20.90	Other	5
		Of polymers of styrene	
	3920.30.10	Printed	5
	3920.30.90	Other	5
		Of polymers of Vinyl chloride:	
		Containing by weight not less than 6% of Plasticisers	
	3920.43.10	of polymers	5
	3920.43.90	Other	5
		Other	
	3920.49.10	Printed	5

	3920.49.90	Other	5
		Of acrylic polymers:	
		Of poly(methyl methacrylate)	
	3920.51.10	Of polymers	5
	3920.51.90	Other	5
		Other	
	3920.59.10	printed	5
	3920.59.90	Other	5
		-Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:	
		Of polycarbonates	
	3920.61.10	Printed	5
	3920.61.90	Other	5
		Of poly(ethylene terephthalate)	
	3920.62.10	Printed	5
	3920.62.90	Other	5
		Of unsaturated polyesters	
	3920.63.10	Printed	5
	3920.63.90	Other	5
		Of other polyesters	
	3920.69.10	Printed	5

	3920.69.90	Other	5
		Of cellulose or its chemical derivatives	
		Of regenerated cellulose	
	3920.71.10	printed	5
	3920.71.90	Other	5
		Of cellulose acetate	
	3920.73.10	Printed	5
	3920.73.90	Other	5
		Of other cellulose derivatives	
	3920.79.10	Printed	5
	3920.79.90	Other	5
		Of other plastics:	
		Of poly vinyl butyral	
	3920.91.10	printed	5
	3920.91.90	Other	5
		Of polyamides	
	3920.92.10	Printed	5
	3920.92.90	Other	5
		Of amino-resins	
	3920.93.10	Printed	5

	3920.93.90	Other	5
		Of phenolic resins	
	3920.94.10	Printed	5
	3920.94.90	Other	5
		Of other plastics:	
	3920.99.10	Printed	5
	3920.99.90	Other	5
39.21		Other plates, sheets, film, foil and strip, of Plastics	
		Cellular:	
		Of polymers of styrene	
	3921.11.10	printed	5
	3921.11.90	other	5
		Of polymers of vinyl chloride	
	3921.12.10	printed	5
	3921.12.90	other	5
		Of polyurethanes	
	3921.13.10	printed	5
	3921.13.90	other	5
		Of regenerated cellulose	
	3921.14.10	printed	5

	3921.14.90	other	5
		Of other plastics	
	3921.19.10	printed	5
	3921.19.90	other	5
		other	
		Other	
	3921.90.10	Printed	5
		Other	
	3921.90.91	thermacoal	5
	3921.90.92	decorative laminate sheets like sunmica and formica	5
	3921.90.99	other	5
39.22		Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics	
	3922.10.00	Baths, shower-baths, sinks and wash-basins	5
	3922.20.00	Lavatory seats and covers	5
	3922.90.00	Other	5
39.23		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps	

		and other closures, of plastics	
		Boxes, cases, crates and similar articles:	
	3923.10.10	Packing tubes of plastic	5
	3923.10.20	Egg crates	5
	3923.10.90	Other	5
		Sacks and bags (including cones):	
	3923.21.00	Of polymers of ethylene	5
	3923.29.00	Of other plastics	5
		Carboys, bottles, flasks and similar articles:	
	3923.30.10	Pet bottle (bottle pre-form)	5
	3923.30.90	Other	5
	3923.50.00	Stoppers, lids, caps and other closures	5
		other	
	3923.90.10	composite LPG gas cylinder	5
	3923.90.90	other	5
39.24		Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics	
		Tableware and kitchenware:	
	3924.10.10	Infant feeding bottles	5

	3924.10.20	Melamine ware	5
	3924.10.90	Other	5
	3924.90.90	Other	5
39.25		Builders' wares of plastics, not elsewhere specified or included	
	3925.10.00	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 L.	5
	3925.20.00	Doors, windows and their frames and thresholds for doors	5
	3925.30.00	Shutters, blinds (including venetian blinds) and similar articles and parts thereof	5
		other	
	3925.90.20	puff sandwich Wall and roof panel	5
	3925.90.30	Aluminum composite panel	5
	3925.90.90	Other	5
39.26		Other articles of plastics and articles of other materials of Headings 39.01 to 39.14	
	3926.10.00	Office or school supplies	5
		Articles of apparel and clothing	5

		accessories (including gloves, mittens and mitts)	
		gloves	
	3926.20.19	other	5
		gown	
	3926.20.29	other	5
		apron	
	3926.20.39	other	5
	3926.20.90	other	5
	3926.30.00	Fittings for furniture, coachwork or the like	5
	3926.40.00	Statuettes and other ornamental articles	5
		Other	
	3926.90.90	Other	5
	3926.90.91	Tarpaulin and Tents	5
	3926.90.92	Label and tags	5
	3926.90.94	Cloth hangers	5
	3926.90.95	Turf of artificial plastic grass	5
	3926.90.99	Other	5
44.12		Plywood, veneered panels and similar laminated wood	

	4412.10.00	Of bamboo	5
		Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness	
	4412.31.00	With at least one outer ply of tropical wood	5
	4412.33.00	Other, with at least one outer ply of non-coniferous wood of the species alder (<i>Alnus</i> spp.), ash (<i>Fraxinus</i> spp.), beech (<i>Fagus</i> spp.), birch (<i>Betula</i> spp.), cherry (<i>Prunus</i> spp.), chestnut (<i>Castanea</i> spp.), elm (<i>Ulmus</i> spp.), eucalyptus (<i>Eucalyptus</i> spp.), hickory (<i>Carya</i> spp.), horse chestnut (<i>Aesculus</i> spp.), lime (<i>Tilia</i> spp.), maple (<i>Acer</i> spp.), oak (<i>Quercus</i> spp.), plane tree (<i>Platanus</i> spp.), poplar and aspen (<i>Populus</i> spp.), robinia (<i>Robinia</i> spp.), tulipwood (<i>Liriodendron</i> spp.) or walnut (<i>Juglans</i> spp.)	5
	4412.34.00	Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33.00	5
	4412.39.00	Other, with both outer plies of coniferous wood	5

		other	
	4412.94.00	Blockboard, laminboard and battenboard	5
	4412.99.00	other	5
63.05		Sacks and bags, of a kind used for the packing of goods	
		Of man-made textile materials	
	6305.33.00	Other, of polyethylene or polypropylene strip or the like	5
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:	
		Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	
	6404.11.10	Canvas shoes having the upper parts of cotton	10
64.05		Other footwear	
		With uppers of textile materials	
	6405.20.10	Cotton textile materials (canvas shoes of cotton)	10

67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit	
	6702.10.00	Of plastics	10
	6702.90.00	Of other materials	10
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)	
		Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:	
	6802.21.00	Marble, travertine and alabaster	5
	6802.23.00	Granite	15
	6802.29.00	Other stone	5
		Other	
	6802.91.00	Marble, travertine and alabaster	5
	6802.92.00	Other calcareous stone	5
	6802.93.00	Granite	15

	6802.99.00	Other stone	5
68.13		Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials	
		Containing asbestos	
	6813.20.10	Brake linings and pads	5
	6813.20.90	other	5
		Not containing asbestos:	
	6813.81.00	Brake linings and pads	5
	6813.89.00	Other	5
69.07		Ceramic flags and paving, hearth or wall tiles; 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 :	
	6907.21.00	Of a water absorption coefficient by	5

		weight not exceeding 0.5 %	
	6907.22.00	Of a water absorption coefficient by weight exceeding 0.5 % but not exceeding 10 %	5
	6907.23.00	Of a water absorption coefficient by weight exceeding 10 %	5
	6907.30.00	Mosaic cubes and the like, other than those of subheading 6907.40	5
	6907.40.00	Finishing ceramics	5
70.03		Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	
		Non-wired sheets:	
	7003.12.00	Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	5
	7003.19.00	Other	5
	7003.20.00	Wired sheets	5
	7003.30.00	Profiles	5
70.04		Drawn glass and blown glass, in sheets, whether or not having an absorbent,	

		reflecting or non-reflecting layer, but not otherwise worked	
	7004.20.00	Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	5
	7004.90.00	Other	5
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	
	7005.10.00	Non-wired glass, having an absorbent, reflecting or non-reflecting layer	5
		Other non-wired glass:	
	7005.21.00	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	5
	7005.29.00	Other	5
	7005.30.00	Wired glass	5
70.06	7006.00.00	Glass of Heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	5

70.07		Safety glass, consisting of toughened (tempered) or laminated glass	
		Toughened (tempered) safety glass	
	7007.11.00	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	5
	7007.19.00	Other	5
		Laminated safety glass:	
	7007.21.00	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	5
	7007.29.00	Other	5
70.08	7008.00.00	Multiple-walled insulating units of glass	5
70.09		Glass mirrors, whether or not framed, including rear-view mirrors	
	7009.10.00	Rear-view mirrors for vehicles	5
		Other	
	7009.91.00	Unframed	5
	7009.92.00	Framed	5
72.07		Semi-finished products of iron or non-alloy steel	
		Containing by weight less than 0.25% of	

		carbon	
	7207.11.00	Of rectangular (including square) cross-Section, the width measuring less than twice the thickness	Rs. 2500 per MT
	7207.12.00	Other, of rectangular (other than square) cross-Section	Rs. 2500 per MT
	7207.19.00	other	Rs. 2500 per MT
	7207.20.00	Containing by weight 0.25% or more of carbon	Rs. 2500 per MT
72.09		Flat-rolled products of iron or nonalloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated	
		In coils, not further worked than coldrolled (cold-reduced	
	7209.15.00	Of a thickness of 3 mm or more	Rs. 2200 per MT
	7209.16.00	Of a thickness exceeding 1 mm but less than 3 mm	Rs. 2200 per MT
	7209.17.00	Of a thickness of 0.5 mm or more but not exceeding 1 mm	Rs. 2200 per MT
	7209.18.00	Of a thickness of less than 0.5 mm	Rs. 2200 per

			MT
		Not in coils, not further worked than cold-rolled (cold-reduced)	
	7209.25.00	Of a thickness of 3 mm or more	Rs. 2200 per MT
	7209.26.00	Of a thickness exceeding 1 mm but less than 3 mm	Rs. 2200 per MT
	7209.27.00	Of a thickness of 0.5 mm or more but not exceeding 1 mm	Rs. 2200 per MT
	7209.28.00	Of a thickness of less than 0.5 mm	Rs. 2200 per MT
	7209.90.00	Other	Rs. 2200 per MT
72.11		Flat-rolled products of iron or nonalloy steel, of a width of less than 600 mm, not clad, plated or coated	
		Not further worked than hot-rolled	
	7211.13.00	Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	Rs. 2200 per MT
	7211.14.00	Other, of a thickness of 4.75 mm or more	Rs. 2200 per MT

	7211.19.00	Other	Rs. 2200 per MT
		Not further worked than coldrolled (cold-reduced)	
	7211.23.00	Containing by weight less than 0.25% of carbon	Rs. 2200 per MT
	7211.29.00	Other	Rs. 2200 per MT
	7211.90.00	Other	Rs. 2200 per MT
72.13		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel	
	7213.10.00	Containing indentations, ribs, grooves or other deformations produced during the rolling process	Rs.2500 per MT
	7213.20.00	Other, of free-cutting steel (having higher quantity of sulphur)	Rs.2500 per MT
		Of circular cross-Section measuring less than 14 mm in diameter :	
	7213.91.10	Not more than 8 mm	Rs.2500 per MT
	7213.91.90	Other	Rs.2500 per MT

	7213.99.00	Other	Rs.2500 per MT
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	
	7214.10.00	Forged	Rs.2500 per MT
	7214.20.00	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	Rs.2500 per MT
	7214.30.00	Other, of free-cutting steel	Rs.2500 per MT
		Other	
	7214.91.00	Of rectangular (other than square) cross-Section	Rs.2500 per MT
		Other	
	7214.99.10	Re-rollable Bar & Rod(maximum length 1800 mm width 600 mm & thickness 5 mm or more)	Rs.2500 per MT
	7214.99.90	Other	Rs.2500 per MT
72.15		Other bars and rods of iron or non-alloy	

		Steel	
	7215.10.00	Of free-cutting steel, not further worked than cold-formed or cold-finished	Rs.2500 per MT
	7215.50.00	Other, not further worked than cold-formed or cold-finished	Rs.2500 per MT
	7215.90.00	Other	Rs.2500 per MT
72.16		Angles, shapes and Sections of iron or nonalloy steel	
	7216.10.00	U, I or H Section, not further worked than hotrolled, hot-drawn or extruded, of a height of less than 80 mm	Rs.2500 per MT
		L or T Sections, not further worked than hotrolled, hot-drawn or extruded, of a height of less than 80 mm:	
	7216.21.00	L Sections	Rs.2500 per MT
	7216.22.00	T Sections	Rs.2500 per MT
		U, I or H Sections, not further worked than hotrolled, hot-drawn or extruded of a height of 80 mm or more:	
	7216.31.00	U Sections	Rs.2500 per

			MT
	7216.32.00	I Sections	Rs.2500 per MT
	7216.33.00	H Sections	Rs.2500per MT
	7216.40.00	L or T Sections, not further worked than hotrolled, hot-drawn or extruded, of a height of 80 mm or more	Rs.2500 per MT
	7216.50.00	Other angles, shapes and Sections, not further worked than hot-rolled, hot-drawn or extruded	Rs.2500 per MT
		Angles, shapes, and Sections, not further worked than cold-formed or cold-finished:	
	7216.61.00	Obtained from flat-rolled products	Rs.2500 per MT
	7216.69.00	Other	Rs.2500 per MT
		Other	
	7216.91.00	Cold-formed or cold-finished from flat-rolled products	Rs.2500 per MT
	7216.99.00	Other	Rs.2500 per MT

72.17		Wire of iron or non-alloy steel.	
	7217.10.00	Not plated or coated, whether or not polishe	Rs.2500 per MT
	7217.20.00	Plated or coated with zinc	Rs.2500 per MT
	7217.30.00	Plated or coated with other base meta	Rs.2500 per MT
	7217.90.00	other	Rs.2500per MT
72.23	7223.00.00	Wire of stainless steel.	Rs.2500 per MT
72.29		Wire of other alloy steel.	
	7229.20.00	Of silico-manganese steel	Rs.2500 per MT
	7229.20.90	other	Rs.2500 per MT
73.07		Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel	
		Cast fittings:	
	7307.11.00	Of non-malleable cast iron	Rs.2500 per MT
	7307.19.00	Other	Rs.2500 per

			MT
		Other of stainless steel:	
	7307.21.00	Flanges	Rs.2500 per MT
	7307.22.00	Threaded elbows, bends and sleeves	Rs.2500 per MT
	7307.23.00	Butt welding fittings	Rs.2500 per MT
	7307.29.00	Other	Rs.2500 per MT
		Other	
	7307.91.00	Flanges	Rs.2500 per MT
	7307.92.00	Threaded elbows, bends and sleeves	Rs.2500 per MT
	7307.93.00	Butt welding fittings	Rs.2500 per MT
	7307.99.00	Other	Rs.2500 per MT
73.08		Structures (excluding prefabricated buildings of Heading 94.06) and parts of structures (for example, bridges and bridge-Sections, lockgates, towers,	

		lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, Section, tubes and the like, prepared for use in structures, of iron or steel	
	7308.10.00	Bridges and bridge-Sections	Rs.2500 per MT
	7308.20.00	Towers and lattice masts	Rs.2500 per MT
	7308.30.00	Doors, windows and their frames and thresholds for doors	Rs.2500 per MT
	7308.40.00	Equipment for scaffolding, shuttering, propping or pit-propping	Rs.2500 per MT
	7308.90.00	Other	Rs.2500 per MT
73.09	7309.00.00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment	Rs.2500 per MT

73.11		L.P.G. Cylinders for compressed or liquefied gas, of iron or steel for household, business (except industrial) purpose	5
	7311.00.20	L.P. Gas Cylinder	5
	7311.00.90	Other	5
73.12		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated	
	7312.10.00	-Stranded wire, ropes and cable	Rs.2500 per MT
	7312.90.00	other	Rs.2500 per MT
73.13	7313.00.00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing of iron or steel	Rs.2500 per MT
73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel	
		Woven cloth	
	7314.12.00	Endless bands for machinery, of stainless steel	Rs.2500 per MT

	7314.14.00	Other woven cloth, of stainless steel	Rs.2500 per MT
	7314.19.00	Other	Rs.2500 per MT
	7314.20.00	Grill, netting and fencing, welded at the inter-Section, of wire with a maximum cross-Sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	Rs.2500 per MT
		Other grill, netting and fencing, welded at the inter Section	
	7314.31.00	Plated or coated with zinc	Rs.2500 per MT
	7314.39.00	Other	Rs.2500 per MT
		Other cloth, grill, netting and fencing	
	7314.41.00	Plated or coated with zinc	Rs.2500 per MT
	7314.42.00	Coated with plastics	Rs.2500 per MT
	7314.49.00	Other	Rs.2500 per MT
	7314.50.00	Expanded metal	Rs.2500 per

			MT
73.15		Chain and parts thereof, of iron or steel	
		Articulated link chain and parts thereof:	
	7315.11.00	Roller chain	Rs.2500 per MT
	7315.12.00	Other chain	Rs.2500 per MT
	7315.19.00	Parts	Rs.2500 per MT
	7315.20.00	Skid chain	Rs.2500 per MT
		Other chain:	
	7315.81.00	Stud link	Rs.2500 per MT
	7315.82.00	Other, welded link	Rs.2500 per MT
	7315.89.00	Other	Rs.2500 per MT
	7315.90.00	Other parts	Rs.2500 per MT
73.17	7317.00.00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of Heading 83.05) and similar articles, of	Rs.2500 per MT

		iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper	
73.20		Springs and leaves for springs, of iron or Steel	
		Leaf-springs and leaves therefor:	
	7320.10.90	Other	5
73.24		Sanitary ware and parts thereof, of iron or steel	
	7324.10.00	-Sinks and wash basins, of stainless steel	5
		Baths	
	7324.21.00	Of cast iron, whether or not enamelled	5
	7324.29.00	Other	5
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	
	8301.20.00	Locks of a kind used for motor vehicles	5
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 hatracks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal	
	8302.30.00	Other mountings, fittings and similar articles suitable for motor vehicles	5
84.09		Parts suitable for use solely or principally with the engines of Heading 84.07 or 84.08.	
		Other	
		Suitable for use solely or principally with sparkignition internal combustion piston engines	
	8409.91.10	Of motor vehicle	5
		Other	
	8409.99.10	Of motor vehicle	5
84.13		Pumps for liquids, whether or not fitted with a measuring device; liquid elevators	
	8413.30.00	Fuel, lubricating or cooling medium pumps for internal combustion piston engines	5
84.21		Centrifuges, including centrifugal	

		dryers; filtering or purifying machinery and apparatus, for liquids or gases	
		Filtering or purifying machinery and apparatus for liquids	
	8421.23.00	Oil or petrol-filters for internal combustion engines	5
		Filtering or purifying machinery and apparatus for gases	
	8421.31.00	Intake air filters for internal combustion engines	5
84.72		Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coincounting or wrapping machines, pencilsharpening machines, perforating or stapling machines)	
		Other	
	8472.90.10	Automatic teller machine	15
	8472.90.20	Automatic bank notes dispensers	15
	8472.90.30	Perforating machines	15
	8472.90.40	Stapling machines	15

	8472.90.90	Others	15
84.77		Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter	
	8477.10.00	Injection-moulding machines	5
84.79		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter	
		Other machines and machineries	
		Other	
		Other	
	8479.89.91	Air humidifier and humidifier	5
	8479.89.99	Other	10
84.80		Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	
		Moulds for rubber or plastics:	
	8480.71.00	Injection or compression types	5

84.81		Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves	
	8481.10.00	Pressure-reducing valves	5
	8481.20.00	Valves for oleohydraulic or pneumatic Transmissions	5
	8481.30.00	Check (nonreturn) valves	5
	8481.40.00	Safety or relief valves	5
		Other appliances:	
	8481.80.90	Other	5
85.07		Electric accumulators, including separators therefor, whether or not rectangular (including square)	
	8507.10.00	Lead-acid, of a kind used for starting piston engines	10
	8507.20.00	Other lead-acid accumulators	10
	8507.30.00	-Nickel-cadmium	5
	8507.40.00	Nickel iro	5
	8507.50.00	Mickel-metal hydrid	5
		Other accumulator	

	8507.80.10	Power bank (battery pack)	10
	8507.80.90	Other	10
85.08		Vacuum cleaners	
		With automatic motors	
	8508.11.00	Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	5
	8508.19.00	Other	5
	8508.60.00	Other vacuum cleaners	5
	8508.70.00	Parts	5
85.11		Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magnetodynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines	
	8511.10.00	Sparking plugs	5
	8511.30.00	Distributors; ignition coils	5
	8511.40.00	Starter motors and dual purpose	5

		startergenerators	
	8511.50.00	Other generators	5
	8511.80.00	Other equipments	5
85.12		Electrical lighting or signalling equipment (excluding articles of Heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles	
	8512.10.00	Lighting or visual signalling equipment of a kind used on bicycles	5
	8512.20.00	Other lighting or visual signalling equipment	5
	8512.30.00	Sound signalling equipment	5
	8512.40.00	Windscreen wipers, defrosters and demisters	5
	8512.90.00	Parts	5
85.13		Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of Heading 85.12	
	8513.10.00	Lamps	5
85.17		Telephone sets, including telephones for	

		cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28	
		Telephone sets, including telephones for cellular networks or for other wireless networks:	
	8517.12.00	Telephones for cellular networks or for other wireless networks	2.5
		Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):	
	8517.61.00	Base stations	5
		Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	

	8517.62.10	Smart watch	15
	8517.62.20	Networking switch	5
	8517.62.30	router	5
	8517.62.90	other	5
	8517.69.00	Other	5
	8517.70.00	Parts	10
85.18		Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets	
	8518.10.00	Microphones and stands therefor	10
		Loudspeakers, whether or not mounted in their enclosures:	
	8518.21.00	Single loudspeakers, mounted in their enclosures	10
	8518.22.00	Multiple loudspeakers, mounted in the same enclosures	10
	8518.29.00	Other	10
	8518.30.00	Headphones and earphones, whether or	10

		not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	
	8518.40.00	Audio-frequency electric amplifiers	10
	8518.50.00	Electric sound amplifier sets	10
85.23		Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37	
		Magnetic media:	
	8523.29.00	Other	5
		Optical media:	
	8523.41.00	Unrecorded	5
		Other	
	8523.49.10	With software	5
	8523.49.90	Other	5
		Semiconductor media:	
	8523.51.00	Solid-state non-volatile storage devices	5
		Smart cards	

	8523.52.10	Sim card	5
	8523.52.20	Memory card	5
	8523.52.90	other	5
	8523.59.00	Other	5
		Other	
	8523.80.00	other	5
85.25		Transmission apparatus for radiobroadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders	
	8525.60.00	Transmission apparatus incorporating reception apparatus	5
		Television cameras, digital cameras and video camera recorders	
	8525.80.10	Television cameras	5
	8525.80.20	Digital cameras	5
	8525.80.30	Video camera recorders	5
	8525.80.90	Other	5
85.28		Monitors and projectors, not incorporating television reception	

		apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus and projectors	
		Projectors	
	8528.62.00	Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	
		Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:	
		Other, colour	
	8528.72.10	Of unassembled status	10
	8528.72.90	other	10
85.29		Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28	
		Other	
	8529.90.10	Of television receiver	10
85.31		Electric sound or visual signalling apparatus (for example, bells, sirens,	

		indicator panels, burglar or fire alarms), other than those of Heading 85.12 or 85.30	
	8531.20.00	Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	10
	8531.90.00	Parts	10
85.32		Electrical capacitors, fixed variable or adjustable (pre-set))	
	8532.10.00	Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	10
		Other fixed capacitors:	
	8532.21.00	Tantalum	10
	8532.22.00	Aluminium electrolytic	10
	8532.23.00	Ceramic dielectric, single layer	10
	8532.24.00	Ceramic dielectric, multilayer	10
	8532.25.00	Dielectric of paper or plastics	10
	8532.29.00	Other	10
	8532.30.00	Variable or adjustable (pre-set) capacitors	10

	8532.90.00	Parts	10
85.33		Electrical resistors (including rheostats and potentiometers), other than heating resistors	
	8533.10.00	Fixed carbon resistors, composition or film types	10
		Other fixed resistors:	
	8533.21.00	For a power handling capacity not exceeding 20 W	10
	8533.29.00	Other	10
		Wirewound variable resistors, including rheostats and potentiometers:	
	8533.31.00	For a power handling capacity not exceeding 20 W	10
	8533.39.00	Other	10
	8533.40.00	Other variable resistors, including rheostats and potentiometers	10
	8533.90.00	Parts	10
85.34	8534.00.00	Printed circuits	10
85.36		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays,	

		fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables	
	8536.50.00	Other switches	15
		Lamp-holders, plugs and sockets:	
	8536.69.00	Other	15
	8536.90.00	Other apparatus	15
85.40		Thermionic, cold cathode or photocathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)	
		Cathode-ray television picture tubes, including video monitor cathode-ray tubes:	
	8540.11.00	Colour	5
85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.	

		Other machinery and apparatus	
	8543.70.10	Electronic cigarette	30
85.44		Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	
		Other electric conductors, for a voltage not exceeding 1000 V:	
	8544.42.00	Fitted with connectors	15
	8544.49.00	Other	15
	8544.70.00	Optical fibre cables	10
87.02		Motor vehicles for the transport of ten or more persons, including the driver	
		With only compression-ignition internal combustion piston engine (diesel or semi-diesel):	
	8702.10.10	Buses (with a capacity more than 25 seats)	5
	8702.10.20	Minibuses (with a capacity 15-25 seats)	35

	8702.10.30	Microbuses (with a capacity 11-14 seats)	55
	8702.10.41	of unassembled status	60
	8702.10.49	Other	60
		With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:	
	8702.20.10	Buses (with a capacity more than 25 seats)	5
	8702.20.20	Minibuses (with a capacity 15-25 seats)	35
	8702.20.30	Microbuses (with a capacity 11-14 seats)	40
	8702.20.41	of unassembled status	40
	8702.20.49	other	40
		With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion:	
	8702.30.10	Buses (with a capacity more than 25 seats)	5
	8702.30.20	Minibuses (with a capacity 15-25 seats)	35
	8702.30.30	Microbuses (with a capacity 11-14 seats)	40
		Jeep, car and vans	

	8702.30.41	of unassembled status	40
	8702.30.49	Other	40
		Other	
	8702.90.10	Buses (with a capacity more than 25 seats):	5
	8702.90.20	Minibuses (with a capacity 15-25 seats)	35
	8702.90.30	Microbuses (with a capacity 11-14 seats)	55
	8702.90.41	of unassembled status	60
	8702.90.49	other	60
87.03		Motor cars and other motor vehicles principally designed for the transports of persons (other than those of Heading 87.02), including station wagons and racing cars.	
		Vehicles specially designed for travelling on snow; golf cars and similar vehicles	
	8703.10.10	Vehicles specially designed for snow	60
	8703.10.90	Other	60
		Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:	

		Of a cylinder capacity not exceeding 1000 cc:	
		Three-wheeler vehicles (auto-Rickshaws)	55
	8703.21.11	Of unassembled status	55
	8703.21.19	other	55
		other	
	8703.21.91	Of unassembled status	60
	8703.21.99	Other	60
		Of a cylinder capacity exceeding 1000 cc but not exceeding 1500 cc	
	8703.22.10	Of unassembled status	65
	8703.22.90	other	65
		Of a cylinder capacity exceeding 1500 cc but not exceeding 3000 cc	
		Of a cylinder capacity exceeding 1500 cc but not exceeding 2000 cc	
	8703.23.11	Of unassembled status	70
	8703.23.19	other	70
		Of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc	
	8703.23.21	Of unassembled status	80

	8703.23.29	other	80
		Of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc	
	8703.23.31	Of unassembled status	90
	8703.23.39	other	90
		Of a cylinder capacity exceeding 3000 cc	
	8703.24.10	Of unassembled status	100
	8703.24.90	other	100
		Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semidiesel):	
		Of a cylinder capacity not exceeding 1500 cc	
	8703.31.10	Of unassembled status	60
	8703.31.90	other	60
		Of a cylinder capacity exceeding 1500 cc but not exceeding 2500 cc	
		Of a cylinder capacity exceeding 1500 cc but not exceeding 2000 cc	
	8703.32.11	Of unassembled status	70
	8703.32.19	other	70

		Of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc	Price percent 85
	8703.32.21	Of unassembled status	85
	8703.32.29	other	85
		Of a cylinder capacity exceeding 2500 cc	
	8703.33.10	Of unassembled status	100
	8703.33.90	other	100
		Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	
	8703.40.10	Of unassembled status	40
	8703.40.90	other	40
		Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	

	8703.50.10	Of unassembled status	40
	8703.50.90	other	40
		Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	
	8703.60.10	Of unassembled status	40
	8703.60.90	other	40
		Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	
	8703.70.10	Of unassembled status	40
	8703.70.90	Other	40
		Other	
	8703.90.10	Of unassembled status	60
	8703.90.90	other	60
87.04		Motor vehicles for the transport of goods	
	8704.10.00	Dumpers designed for off-highway use	5

		Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
		g.v.w. not exceeding 5 tonnes:	
	8704.21.10	Double-cab pick-up principally designed for the transport of goods and having more than 2 seats including driver for the transportation of persons	60
	8704.21.20	single-cab pick-up principally designed for the transport of goods and having 2 seats including driver	50
	8704.21.30	Delivery van	30
	8704.21.40	Three wheelers vehicle	5
	8704.21.90	other	5
		Net weight of vehicle (g.v.w) more than 5 tonnes	
	8704.22.10	Double-cab pick-up principally designed for the transport of goods and having more than 2 seats including driver for the transportation of persons	60
		Other	
	8704.22.91	Double-cab pick-up principally designed for the transport of goods and having	5

		more than 2 seats including driver for the transportation of persons	
	8704.22.92	closed truck fitted with chassis	5
	8704.22.93	Bullet tank fitted with chassis, specially designed for transporting liquid petroleum gas	5
	8704.22.94	Garbage compactor for waste collection and transport installed with truck chassis	5
	8704.22.95	Cement bulker	5
	8704.22.96	Refrigerating system installed	5
	8704.22.99	Other	5
	8704.23.00	g.v.w. Exceeding 20 tonnes	5
		Other, with spark-ignition internal combustion piston engine:	
		g.v.w. not exceeding 5 tonnes	
	8704.31.10	Three wheelers vehicle	30
	8704.31.20	Delivery van	30
	8704.31.90	other	30
	8704.32.00	g.v.w. exceeding 5 tonnes	5
		Other	
	8704.90.10	Equipped with refrigerating system	5
	8704.90.90	Other	5

87.06		Chassis fitted with engines, for the motor vehicles of Headings 87.01 to 87.05	
	8706.00.20	Of Minibuses (with a capacity 15-25 seats)	35
	8706.00.30	Of Microbuses (with a capacity 11-14 seats)	55
	8706.00.40	Of Jeep, Car and Vans	60
	8706.00.50	Of three-wheeler vehicles (auto-Rickshaws)	55
		Of Pick-up Vehicles	
	8706.00.61	Of double cab	60
	8706.00.62	Of single cab	50
	8706.00.63	Of delivery van	30
	8706.00.70	Of Dumpers designed for off-highway use	5
	8706.00.80	Of Bus, Trucks	5
	8706.00.90	Other	5
87.07		Bodies (including cabs), for the motor vehicles of Headings 87.01 to 87.05	
	8707.10.00	For the vehicles of Heading 87.03	5
	8707.90.00	Other	5

87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor with or without side-cars; side-cars	
	8711.10.00	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	40
		With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:	
		Of unassembled condition	
	8711.20.11	Exceeding 50 cc but not 125 cc	40
	8711.20.12	Exceeding 125 cc but not 200 cc	40
	8711.20.19	Exceeding 200 cc but not 250 cc	40
		Other	
	8711.20.91	Exceeding 50 cc but not 125 cc	40
	8711.20.92	Exceeding 125 cc but not 200 cc	50
	8711.20.99	Exceeding 200 cc but not 250 cc	60
		With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:	
	8711.30.10	Of unassembled condition	40

	8711.30.90	Other	80
	8711.40.00	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	100
	8711.50.00	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	100
	8711.90.00	Other	40
90.10		Apparatus and equipment for photographic (including cinematographic) laboratories not specified or included elsewhere in this Chapter; negatoscopes; projection screens	
	9010.90.00	Parts and accessories	10
90.11		Compound optical microscopes, including those for photomicrography, Cinemicrophotography or microprojection	
	9011.10.00	Stereoscopic microscopes	5
	9011.20.00	Other microscopes, for photomicrography, cinemicrophotography or	5

		microprojection	
	9011.90.00	Parts and accessories	5
90.12		Microscopes other than optical microscopes; diffraction apparatus	
	9012.10.00	Microscopes other than optical microscopes; diffraction apparatus	5
	9012.90.00	Parts and accessories	5
90.17		Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	
	9017.20.00	Other drawing, marking-out or mathematical calculating instruments	5
	9017.90.00	Parts and accessories	5
90.26		Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding	

		instruments and apparatus of Heading 90.14, 90.15, 90.28 or 90.32.	
	9026.10.00	For measuring or checking the flow or level of liquids	5
	9026.20.00	For measuring or checking pressure	5
	9026.80.00	Other instruments or apparatus	5
	9026.90.00	Parts and accessories	5
90.30		Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of Heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	
	9030.40.00	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	5
	9030.90.00	Parts and accessories	5
94.01		Seats (other than those of Heading 94.02), whether or not convertible into beds, and parts thereof.	

	9401.20.00	Seats of a kind used for motor vehicle	10
	9401.30.00	Swivel seats with variable height adjustment	10
	9401.40.00	Seats other than garden seats or camping equipment, convertible into bed	10
		Seats of cane, osier, bamboo or similar material	
	9401.52.00	Of bamboo	10
	9401.53.00	Of rattan	10
	9401.59.00	other	10
		Other seats, with wooden frames:	
	9401.61.00	Upholstered	10
	9401.69.00	other	10
		Other seats, with metal frames	
	9401.71.00	Upholstered	10
	9401.79.00	other	10
		Other seats	
	9401.80.90	other	10
94.03		Other furniture and parts thereof	
	9403.10.00	Metal furniture of a kind used in office	10
		Other metal furniture	

	9403.20.90	other	10
	9403.30.00	Wooden furniture of a kind used in offices	10
	9403.40.00	Wooden furniture of a kind used in the kitch	10
	9403.50.00	Wooden furniture of a kind used in the bedroom	10
	9403.60.00	other wooden furniture	10
		furniture of plastic	
	9403.70.20	Baby walker	10
	9403.70.90	other	10
		Furniture of other materials, including cane, osier, bamboo or similar materials	
	9403.82.00	Of bamboo	10
	9403.83.00	Of rattan	10
	9403.89.00	Other	10
94.06		Prefabricated building	
		Of wood	
	9406.10.90	other	10
		other	
	9406.90.90	other	10

95.03	9503.00.00	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	5
95.04		Video game consoles and machines, articles for funfair, table or parlour games, including pinball machines, billiards, special tables for casino games and automatic bowling alley equipment	
	9504.20.00	Articles and accessories for billiards of all kinds	5
	9504.30.00	Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment	5
	9504.40.00	Playing cards	5
	9504.50.00	Video game consoles and machines, other than those of subheading 9504.30	5
	9504.90.00	Other	5
95.05		Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes	
	9505.10.00	Articles for Christmas festivities	5

	9505.10.10	Of felt	5
	9505.10.90	Other	5
	9505.90.00	other	5

Note:-

- (1) The excise duty for liquor shall be calculated in per LP liter or per liter and shall be recovered in a rate whichever is high.
- (2) The charge rate shall be applicable in accordance with the sub-heading 2206.00.40 if any liquor is made cocktail.
- (3) No excise duty shall be imposed on an ambulance, vehicle carrying corpse, scooter made for the use of persons with disability and chassis of tempo operated by battery. Excise duty paid in the importation or local purchase of the scooter to be used by a person with disability shall be refunded by the concerned customs officer upon recommendation of the Ministry of Women, Children and Senior Citizens or the Chief District Officer of the concerned district and by the concerned customs office if imported and by the Department if purchased locally, where it has been registered in his or her name with the Department of Transport Management.
- (4) No excise duty shall be applicable to non- instant noodles produced from domestic technology.
- (5) No excise duty shall be imposed on goods of personal use imported by enjoying exemption of custom tariff facility under the notice related to goods for personal use to be brought and taken by the travelers.

- (6) Exemption of excise duty shall be granted to the importation of a finished bus and its chassis having seat capacity of forty or more, minimum five in number, by a cooperative or organization and company being registered for operation of public transport. No vehicle so imported may not be sold, transmitted or ownership thereof transferred by any other means for up to ten years from the date of such importation. Full excise duty under the prevailing law shall be imposed if so sold, transmitted or transferred prior to ten years.
- (7) Exemption of excise duty shall be granted to the importation of a bus with a capacity of 30 seats or more by a community education institute for transportation of its students, upon recommendation of the Government of Nepal, Ministry of Education, Science and Technology. No vehicle so imported may be sold, transmitted or ownership thereof transferred by any other means for up to ten years from the date of such importation.
- (8) There shall be eighty percent exemption in the excise duty in production of brandy and wine produced by the industry based on local fruits established in underdeveloped region as referred in Schedule-10 of the Industrial Enterprises Act, 2020.
- (9) There shall be exemption of thirty-five percent in excise duty in wine falling under headings 22.04 and 22.05 and forty percent in cider and wine produced by other than grapes falling under sub-heading 2206.00.90 under heading 22.06 produced in the nation.

- (10) There shall be exemption of fifty percent of excise duty in importation of unassembled vehicles falling under headings 87.02, 87.03 and 87.11 by the industry producing vehicle assembling the parts and finished vehicle sold by such industry..
- (11) No excise duty shall be imposed on internal production of goods falling under headings 02.01, 02.02, 02.03, 02.04, 02.05, 02.06, 02.07, 02.08, 02.09, 02.10, 3.04, 03.05, 03.06, 03.07, 03.08, 08.01, 08.02, 08.04, 08.06, 08.09, 08.12, 08.13, 09.06, 16.02, 16.03, 16.04, 16.05, 20.01, 20.02, 20.03, 20.04, 20.06, 20.07, 20.08, 21.05, 24.01, 25.15, 25.16, 39.17, 44.12, 68.02, 72.07, 72.09, 72.11, 72.13, 72.14, 72.15, 72.16, 72.17, 72.23, 72.29, 73.07, 73.08, 73.09, 73.12, 73.13, 73.14, 73.15, 73.17, 73.24, 94.01, 94.03 and 94.06 and under sub-headings 1404.90.30, 1601.00.00, 1701.13.10, 1701.14.10, 1704.10.00, 1704.90.00, 1905.90.30, 2005.10.00, 2005.20.90, 2005.40.00, 2005.51.00, 2005.59.00, 2005.60.00, 2005.70.00, 2005.80.00, 2005.91.00, 2005.99.00, 2101.11.00, 2101.12.00, 2101.20.00, 2101.30.00, 2106.90.10, 3921.90.11, 3921.90.92, 3923.10.20, 3924.10.10, 6404.11.10, 6405.20.10, 7311.00.20, 7311.00.90, 7320.10.90, 8507.10.00, 8507.20.00, 8544.70.00, 9406.10.90 and 9406.90.90.
- (12) Excise duty shall be imposed on per kilogram of net weight of goods under sub-headings 2403.99.10, 2403.99.20 and 2403.99.30 of the heading 24.03 and 2106.90.20, 2106.90.70 of the heading 21.06
- (13) The importer or licensee seller of liquor, beer and cigarette shall inform the retail price of sale at the beginning of the fiscal year and

if a change in price, immediately after the change by publishing a public notice.

- (14) The Director General may add the digit in the determined 8-digits sub-heading of rate of excise duty for the purpose of statistics.
- (15) The Department may interpret the goods subject to excise duty and prescribe the harmonized code in consultation with the Custom Department, as per necessity.