Intermediate and Capital Goods - List of HS 693

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
1	03091000	Of fish	kg	10%	5%	0%	0%	0%
2	04041000	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	kg	30% or Rs. 170 per kg	15% or Rs. 85 per kg	8% or Rs. 45 per kg	0% or Rs. 0 per kg	0% or Rs. 0 per kg
3	04049000	Other	kg	40% or Rs. 800 per kg	20% or Rs. 400 per kg	10% or Rs. 200 per kg	0% or Rs. 0 per kg	0% or Rs. 0 per kg
4	04081100	Dried	kg	10%	5%	0%	0%	0%
5	04081900	Other	kg	40% or Rs. 800 per kg	20% or Rs. 400 per kg	10% or Rs. 200 per kg	0% or Rs. 0 per kg	0% or Rs. 0 per kg
6	04089100	Dried	kg	10%	5%	0%	0%	0%
7	04089900	Other	kg	40% or Rs. 800 per kg	20% or Rs. 400 per kg	10% or Rs. 200 per kg	0% or Rs. 0 per kg	0% or Rs. 0 per kg
8	06042000	Fresh	kg	40% or Rs.360 per kg	20% or Rs. 180 per kg	10% or Rs. 90 per kg	0% or Rs. 0 per kg	0% or Rs. 0 per kg
9	06049000	Other	kg	40% or Rs.360 per kg	20% or Rs. 180 per kg	10% or Rs. 90 per kg	0% or Rs. 0 per kg	0% or Rs. 0 per kg
10	08011110	Edible ‘Copra’	kg	40% or Rs.330 per kg	20% or Rs. 165 per kg	10% or Rs. 85 per kg	0% or Rs. 0 per kg	0% or Rs. 0 per kg
11	08011190	Other	kg	40% or Rs.330 per kg	20% or Rs. 165 per kg	10% or Rs. 85 per kg	0% or Rs. 0 per kg	0% or Rs. 0 per kg

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12	08011200	In the inner shell (endocarp)	kg	40% or Rs.330 per kg	20% or Rs. 165 per kg	10% or Rs. 85 per kg	0% or Rs. 0 per kg	0% or Rs. 0 per kg
13	08011920	Seed Coconut	kg & u	40% or Rs.330 per kg	20% or Rs. 165 per kg	10% or Rs. 85 per kg	0% or Rs. 0 per kg	0% or Rs. 0 per kg
14	08011930	King coconut	kg & u	40% or Rs.330 per kg	20% or Rs. 165 per kg	10% or Rs. 85 per kg	0% or Rs. 0 per kg	0% or Rs. 0 per kg
15	08011990	Other	kg	40% or Rs.330 per kg	20% or Rs. 165 per kg	10% or Rs. 85 per kg	0% or Rs. 0 per kg	0% or Rs. 0 per kg
16	08121000	Cherries	kg	10%	5%	0%	0%	0%
17	08129000	Other	kg	40% or Rs.240 per kg	20% or Rs. 120 per kg	10% or Rs. 60 per kg	0% or Rs. 0 per kg	0% or Rs. 0 per kg
18	08140000	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	kg	40% or Rs.250 per kg	20% or Rs. 125 per kg	10% or Rs. 65 per kg	0% or Rs. 0 per kg	0% or Rs. 0 per kg
19	09011110	Coffee Seeds	kg	25%	13%	7%	0%	0%
20	09011190	Other	kg	25%	13%	7%	0%	0%
21	09011210	Coffee Seeds	kg	25%	13%	7%	0%	0%
22	09011290	Other	kg	25%	13%	7%	0%	0%
23	10019190	Other	kg	20%	10%	5%	0%	0%
24	10059000	Other	kg	30%	15%	8%	0%	0%
25	10061000	Rice in the husk (paddy or rough)	kg	10% or Rs.40 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
26	10062000	Husked (brown) rice	kg	10% or Rs.40 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

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27	10071000	Seed	kg	45%	23%	12%	0%	0%
28	10079000	Other	kg	45%	23%	12%	0%	0%
29	10081000	Buckwheat	kg	10%	5%	0%	0%	0%
30	10082110	Kurakkan (Eleusine coracana spp.)	kg	10%	5%	0%	0%	0%
31	10082190	Other	kg	10%	5%	0%	0%	0%
32	10082910	Kurakkan (Eleusine coracana spp.)	kg	10%	5%	0%	0%	0%
33	10082990	Other	kg	10%	5%	0%	0%	0%
34	10083000	Canary seeds	kg	10%	5%	0%	0%	0%
35	10084000	Fonio (Digitaria spp.)	kg	10%	5%	0%	0%	0%
36	10085000	Quinoa (Chenopodium quinoa)	kg	10%	5%	0%	0%	0%
37	10086000	Triticale	kg	10%	5%	0%	0%	0%
38	10089000	Other cereals	kg	10%	5%	0%	0%	0%
39	11022000	Maize (corn) flour	kg	25%	13%	7%	0%	0%
40	11029010	Rice flour	kg	10%	5%	0%	0%	0%
41	11029020	Kurakkan (Eleusine coracana spp.) flour	kg	10%	5%	0%	0%	0%
42	11029030	Rye flour	kg	10%	5%	0%	0%	0%
43	11029090	Other	kg	25%	13%	7%	0%	0%
44	11031100	Of wheat	kg	25%	13%	7%	0%	0%
45	11031300	Of maize (corn)	kg	10%	5%	0%	0%	0%
46	11031900	Of other cereals	kg	25% or Rs.130 per kg	13% or Rs.65 per kg	7% or Rs.35 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
47	11032000	Pellets	kg	10%	5%	0%	0%	0%
48	11051000	Flour, meal and powder	kg	15% or Rs.10 per kg	8% or Rs.5 per kg	5% or Rs.5 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
49	11052000	Flakes, granules and pellets	kg	15% or Rs.60 per kg	8% or Rs.30 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
50	11061090	Other	kg	15%	8%	5%	0%	0%
51	11062010	Arrowroot	kg	7%	3.5%	2%	0%	0%
52	11062090	Other	kg	15%	8%	5%	0%	0%

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
53	11063010	Dried coconut kernel, ground or powdered after extracting oil	kg	15%	8%	5%	0%	0%
54	11063090	Other	kg	15%	8%	5%	0%	0%
55	11071000	Not roasted	kg	10%	5%	0%	0%	0%
56	11072000	Roasted	kg	10%	5%	0%	0%	0%
57	11081100	Wheat starch	kg	10%	5%	0%	0%	0%
58	11081300	Potato starch	kg	10%	5%	0%	0%	0%
59	11081400	Manioc (cassava) starch	kg	8%	5%	0%	0%	0%
60	11081900	Other starches	kg	10%	5%	0%	0%	0%
61	11082000	Inulin	kg	10%	5%	0%	0%	0%
62	12023000	Seed	kg	10%	5%	0%	0%	0%
63	12024100	In shell	kg	10%	5%	0%	0%	0%
64	12024200	Shelled, whether or not broken	kg	10%	5%	0%	0%	0%
65	12074000	Sesamum seeds	kg	30%	15%	8%	0%	0%
66	12075000	Mustard seeds	kg	10%	5%	0%	0%	0%
67	12076000	Safflower (Carthamus tinctorius) seeds	kg	10%	5%	0%	0%	0%
68	12077000	Melon seeds	kg	10%	5%	0%	0%	0%
69	12079990	Other	kg	10%	5%	0%	0%	0%
70	12081000	Of soya beans	kg	10%	5%	0%	0%	0%
71	12089000	Other	kg	10%	5%	0%	0%	0%
72	12129100	Sugar beet	kg	10%	5%	0%	0%	0%
73	12129200	Locust beans (carob)	kg	10%	5%	0%	0%	0%
74	12129300	Sugar cane	kg	10%	5%	0%	0%	0%
75	12129400	Chicory roots	kg	10%	5%	0%	0%	0%
76	12129900	Other	kg	10%	5%	0%	0%	0%
77	15029000	Other	kg	10%	5%	0%	0%	0%
78	15050090	Other	kg	10%	5%	0%	0%	0%
79	15060000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	kg	10%	5%	0%	0%	0%

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80	15071000	Crude oil, whether or not degummed	kg	10% or Rs.50 per kg	5% or Rs.25 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
81	15081000	Crude oil	kg	10% or Rs.70 per kg	5% or Rs.35 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
82	15101000	Crude olive pomace oil	kg	10 % or Rs. 75/- per kg	5 % or Rs. 40/- per kg	0 % or Rs. 0/- per kg	0 % or Rs. 0/- per kg	0 % or Rs. 0/- per kg
83	15109000	Other	kg	10 % or Rs. 75/- per kg	5 % or Rs. 40/- per kg	0 % or Rs. 0/- per kg	0 % or Rs. 0/- per kg	0 % or Rs. 0/- per kg
84	15111000	Crude oil	kg	10% or Rs.50 per kg	5% or Rs.25 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
85	15119010	Serial fractions at room temperature (palm stearin)	kg	10% or Rs.50 per kg	5% or Rs.25 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
86	15119020	Palm oil imported in packing of 210 l and below	kg	10% or Rs.55 per kg	5% or Rs.30 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
87	15119030	Crude palm olein	kg	10% or Rs.50 per kg	5% or Rs.25 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
88	15119090	Other	kg	10% or Rs.55 per kg	5% or Rs.30 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
89	15121100	Crude oil	kg	10% or Rs.45 per kg	5% or Rs.25 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

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90	15122100	Crude oil, whether or not gossypol has been removed	kg	10% or Rs.50 per kg	5% or Rs.25 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
91	15122900	Other	kg	10% or Rs.50 per kg	5% or Rs.25 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
92	15131111	Virgin coconut oil	kg	10% or Rs.55 per kg	5% or Rs.30 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
93	15131119	Other	kg	10% or Rs.55 per kg	5% or Rs.30 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
94	15131121	Virgin coconut oil	kg	10% or Rs.55 per kg	5% or Rs.30 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
95	15131129	Other	kg	10% or Rs.55 per kg	5% or Rs.30 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
96	15131910	In bulk	kg	10% or Rs.55 per kg	5% or Rs.30 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
97	15131990	Other	kg	10% or Rs.55 per kg	5% or Rs.30 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
98	15132100	Crude oil	kg	10% or Rs.60 per kg	5% or Rs.30 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
99	15132900	Other:	kg	10% or Rs.60 per kg	5% or Rs.30 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

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100	15141100	Crude oil	kg	10% or Rs.70 per kg	5% or Rs.35 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
101	15149100	Crude oil	kg	10% or Rs.70 per kg	5% or Rs.35 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
102	15151100	Crude oil	kg	Rs.60 per kg	Rs.30 per kg	Rs.15 per kg	Rs.0	Rs.0
103	15151900	Other	kg	Rs.65 per kg	Rs.35 per kg	Rs.18 per kg	Rs.0	Rs.0
104	15152100	Crude oil	kg	10% or Rs.70 per kg	5% or Rs.35 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
105	15153000	Castor oil and its fractions	kg	10% pr Rs. 110 per kg	5% or Rs.55 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
106	15155000	Sesame oil and its fractions	kg	Rs.30 per kg	Rs.15 per kg	Rs.8 per kg	Rs.0	Rs.0
107	15156000	Microbial fats and oils and their fractions	kg	Rs.30 per kg	Rs.15 per kg	Rs.8 per kg	Rs.0	Rs.0
108	15159090	Other	kg	Rs.30 per kg	Rs.15 per kg	Rs.8 per kg	Rs.0	Rs.0
109	15159021	Crude oil	kg	Rs.30 per kg	Rs.15 per kg	Rs.8 per kg	Rs.0	Rs.0
110	15159029	Other	kg	Rs.30 per kg	Rs.15 per kg	Rs.8 per kg	Rs.0	Rs.0
111	15162000	Vegetable fats and oils and their fractions	kg	Rs.145 per kg	Rs.75 per kg	Rs.40 per kg	Rs.0	Rs.0
112	15163000	Microbial fats and oils and their fractions	kg	Rs. 145 per kg	Rs.75 per kg	Rs.40 per kg	Rs.0	Rs.0

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113	16030000	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	kg	45% or Rs.225 per kg	23% or Rs. 115 per kg	12% or Rs. 60 per kg	0% or Rs. 0 per kg	0% or Rs. 0 per kg
114	17029010	Brewing sugar, artificial honey	kg	Rs.180 per kg	Rs.90 per kg	Rs.45 per kg	Rs.0	Rs.0
115	17029021	Sakkara (suger cane jaggery)	kg	Rs.180 per kg	Rs.90 per kg	Rs.45 per kg	Rs.0	Rs.0
116	17029022	Kithul jaggery	kg	Rs.180 per kg	Rs.90 per kg	Rs.45 per kg	Rs.0	Rs.0
117	17029029	Other	kg	Rs.180 per kg	Rs.90 per kg	Rs.45 per kg	Rs.0	Rs.0
118	17029030	Kithul treacle	kg	Rs.180 per kg	Rs.90 per kg	Rs.45 per kg	Rs.0	Rs.0
119	17029090	Other	kg	Rs.180 per kg	Rs.90 per kg	Rs.45 per kg	Rs.0	Rs.0
120	17031000	Cane molasses	kg	10%	5%	0%	0%	0%
121	17039000	Other	kg	10%	5%	0%	0%	0%
122	18010020	Roasted	kg	10%	5%	0%	0%	0%
123	18032000	Wholly or partly defatted	kg	15%	8%	5%	0%	0%
124	18062000	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	kg	35% or Rs.160 per kg	18% or Rs.80 per kg	9% or Rs.40 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
125	19019010	Malt extract based preparations used in the making of beverages whether or not containing goods of heading 04.01 to 04.04, in retail packs or in bulk,	kg	15%	8%	5%	0%	0%
126	19019091	Maize based preparations	kg	10%	5%	0%	0%	0%

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127	19019092	Soya bean based preparations	kg	10%	5%	0%	0%	0%
128	19019093	Green gram based preparations	kg	10%	5%	0%	0%	0%
129	19030000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings, or in similar forms.	kg	10%	5%	0%	0%	0%
130	21023000	Prepared baking powders	kg	10%	5%	0%	0%	0%
131	25010000	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.	kg	20% or Rs.40 per kg	10% or Rs.20 per kg	5% or Rs.10 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
132	25172000	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	kg	10%	5%	0%	0%	0%
133	25232100	White cement, whether or not artificially coloured	kg	Rs.4 per kg	Rs.2 per kg	Rs.1 per kg	Rs.0	Rs.0
134	25232910	Water-proof cement, boiler cement and similar compositions	kg	Rs.4 per kg	Rs.2 per kg	Rs.1 per kg	Rs.0	Rs.0
135	25239000	Other hydraulic cements	kg	Rs.4 per kg	Rs.2 per kg	Rs.1 per kg	Rs.0	Rs.0
136	29224210	Mono sodium glutamate	kg	Rs.120 per kg	Rs.60 per kg	Rs.30 per kg	Rs.0	Rs.0
137	30039011	Schedule 01 preparations certified by the Commissioner of Ayurveda	kg	20% or Rs.2000 per kg	10% or Rs.1000 per kg	5% or Rs.500 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
138	30039012	Schedule 02 preparations certified by the Commissioner of Ayurveda	kg	15% or Rs.500 per kg	8% or Rs.250 per kg	5% or Rs.160 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

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139	30039013	Schedule 03 preparations certified by the Commissioner of Ayurveda	kg	7% or Rs.200 per kg	5% or Rs.150 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
140	30039015	Schedule 05 preparations certified by the Commissioner of Ayurveda	kg	25% or Rs.2000 per kg	13% or Rs.1000 per kg	7% or Rs.500 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
141	30039019	Other	kg	25% or Rs.2000 per kg	13% or Rs.1000 per kg	7% or Rs.500 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
142	30051000	Adhesive dressings and other articles having an adhesive layer	kg	Rs.250 per kg	Rs.125 per kg	Rs.65 per kg	Rs.0	Rs.0
143	30059000	Other	kg	Rs.250 per kg	Rs.125 per kg	Rs.65 per kg	Rs.0	Rs.0
144	32149090	Other	kg	Rs.15 per kg	Rs.8 per kg	Rs.4 per kg	Rs.0	Rs.0
145	33021090	Other	kg	10% or Rs.500 per l	5% or Rs.250 per l	0% or Rs.0 per l	0% or Rs.0 per l	0% or Rs.0 per l
146	35069120	Other in immediate packing not exceeding a net weight of 10 kg	kg	10% or Rs.170 per kg	5% or Rs.85 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
147	35069190	Other	kg	10% or Rs.170 per kg	5% or Rs.85 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
148	36041000	Fireworks	kg	10%	5%	0%	0%	
149	36069000	Other	kg	15% or Rs.120 per kg	8% or Rs.60 per kg	5% or Rs.40 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
150	38070010	Composite solvents and thinners for varnish	kg	10%	5%	0%	0%	0%
151	38099111	In packings not exceeding a net weight of 10 kg	kg	7%	3.5%	2%	0%	0%

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152	38160000	Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of heading 38.01.	kg	Rs.15 per kg	Rs.8 per kg	Rs.4 per kg	Rs.0	Rs.0
153	38190000	Hydraulic brake fluids and other prepare liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	kg	10%	5%	0%	0%	0%
154	38245000	Non-refractory mortars and concretes	kg	Rs.15 per kg	Rs.8 per kg	Rs.4 per kg	Rs.0	Rs.0
155	38246000	Sorbitol other than that of subheading 2905.44	kg	Rs.7 per kg	Rs.4 per kg	Rs.2 per kg	Rs.0	Rs.0
156	38249920	Road marking paints	kg	10%	5%	0%	0%	0%
157	39069010	In aqueous dispersion or solution	kg	25%	13%	7%	0%	0%
158	39075090	Other	kg	7% or Rs.30 per kg	5% or Rs.25 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
159	39171000	Artificial guts (sausage casings) of hardened protein or of cellulosic materials	kg	10%	5%	0%	0%	0%
160	39172100	Of polymers of ethylene	kg	15%	8%	5%	0%	0%
161	39172210	Tubes of polymers of propylene of a length not exceeding 150 mm and having an inner diameter not exceeding 2.2 mm and outer diameter not exceeding 3.2 mm	kg	10%	5%	0%	0%	0%
162	39172290	Other	kg	20%	10%	5%	0%	0%
163	39172300	Of polymers of vinyl chloride	kg	25%	13%	7%	0%	0%
164	39172990	Other	kg	20%	10%	5%	0%	0%
165	39173110	Intended for transfer of liquefied petroleum gas	kg	10%	5%	0%	0%	0%

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166	39173190	Other	kg	10%	5%	0%	0%	0%
167	39173200	Other, not reinforced or otherwise combined with other materials, without fittings	kg	10%	5%	0%	0%	0%
168	39173300	Other, not reinforced or otherwise combined with other materials, with fittings	kg	10%	5%	0%	0%	0%
169	39173910	Intended for transfer of liquefied petroleum gas	kg	10%	5%	0%	0%	0%
170	39173990	Other	kg	10%	5%	0%	0%	0%
171	39174010	Of polyester resin, glass fiber, and mineral reinforcing agents, of a kind used for hydropower pipelines	kg	10%	5%	0%	0%	0%
172	39174090	Other	kg	20%	10%	5%	0%	0%
173	39181000	Of polymers of vinyl chloride	kg	20% or Rs.90 per kg	10% or Rs.45 per kg	5% or Rs.25 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
174	39189000	Of other plastics	kg	20% or Rs.90 per kg	10% or Rs.45 per kg	5% or Rs.25 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
175	39191000	In rolls of a width not exceeding 20 cm	kg	20%	10%	5%	0%	0%
176	39199090	Other	kg	10%	5%	0%	0%	0%
177	39201090	Other	kg	10% or Rs.200 per kg	5% or Rs.100 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
178	39202020	Strapping tapes	kg	10%	5%	0%	0%	0%
179	39202090	Other	kg	10% or Rs.200 per kg	5% or Rs.100 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
180	39203010	Of a thickness not exceeding 2 mm	kg	10%	5%	0%	0%	0%

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
181	39203090	Other	kg	10% or Rs.200 per kg	5% or Rs.100 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
182	39204330	Printed sheets for manufacture of floor coverings, whether or not laminated with plastics, of a total thickness not exceeding 0.15 mm, and a width not less than 72 inches.	kg	10%	5%	0%	0%	0%
183	39204390	Other	kg	10% or Rs.200 per kg	5% or Rs.100 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
184	39204910	Shrink wrap film	kg	10% or Rs.200 per kg	5% or Rs.100 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
185	39204990	Other	kg	10%	5%	0%	0%	0%
186	39205191	Of which thickness not less than 100 mm	kg	10% or Rs.200 per kg	5% or Rs.100 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
187	39205199	Other	kg	20% or Rs.400 per kg	10% or Rs.200 per kg	5% or Rs.100 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
188	39205990	Other	kg	10% or Rs.200 per kg	5% or Rs.100 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
189	39206190	Other	kg	20% or Rs.400 per kg	10% or Rs.200 per kg	5% or Rs.100 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
190	39206290	Other	kg	10% or Rs.200 per kg	5% or Rs.100 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
191	39206391	Of bio-degradable and compostable plastic approved by the Central Environment Authority and the SLSI	kg	10% or Rs. 200/- per kg	5% or Rs. 100/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
192	39206399	Other	kg	10% or Rs.200 per kg	5% or Rs.100 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
193	39206991	Of bio-degradable and compostable plastic approved by the Central Environment Authority and the SLSI	kg	10% or Rs.200 per kg	5% or Rs.100 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
194	39206999	Other	kg	15% or Rs.200 per kg	8% or Rs.100 per kg	5% or Rs.65 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
195	39207110	Printed	kg	20% or Rs.400 per kg	10% or Rs.200 per kg	5% or Rs.100 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
196	39207190	Other	kg	10% or Rs.200 per kg	5% or Rs.100 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
197	39207990	Other	kg	20% or Rs.400 per kg	10% or Rs.200 per kg	5% or Rs.100 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
198	39209190	Other	kg	20% or Rs.400 per kg	10% or Rs.200 per kg	5% or Rs.100 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
199	39209290	Other	kg	10% or Rs.200 per kg	5% or Rs.100 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
200	39209990	Other	kg	20% or Rs.400 per kg	10% or Rs.200 per kg	5% or Rs.100 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
201	39211110	Of polystyrene not exceeding 2 mm in thickness	kg	20%	10%	5%	0%	0%
202	39211190	Other	kg	7%	3.5%	2%	0%	0%
203	39211210	"Artificial leather cloth" consisting of plates, sheets and strip of cellular plastics combined with textile fabrics, felt or nonwovens, where the textile is present merely for reinforcing purposes	kg	7%	3.5%	2%	0%	0%
204	39211290	Other	kg	10% or Rs.20 per kg	5% or Rs.10 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
205	39211390	Other	kg	10%	5%	0%	0%	
206	39211410	Printed	kg	20%	10%	5%	0%	0%
207	39211910	Of phenoplasts	kg	7%	3.5%	2%	0%	0%
208	39211920	Of aminoplasts	kg	7%	3.5%	2%	0%	0%
209	39211930	Of silicone	kg	7%	3.5%	2%	0%	0%
210	39211940	Of polyamides	kg	7%	3.5%	2%	0%	0%
211	39211950	Of copolymers of vinyl chloride and vinyl acetate	kg	7%	3.5%	2%	0%	0%
212	39211990	Other	kg	15%	8%	5%	0%	0%
213	39219019	Other	kg	10% or Rs.120 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
214	39221000	Baths, shower-baths, sinks and wash-basins	kg	35%	18%	9%	0%	0%
215	39229090	Other	kg	35%	18%	9%	0%	0%
216	39231040	Polystyrene Boxes, Disposable	kg	10%	5%	0%	0%	0%
217	39231050	Of bio-degradable and compostable plastic approved by the Central Environment Authority and the SLSI	kg	10%	5%	0%	0%	0%
218	39231090	Other	kg	15%	8%	5%	0%	0%

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
219	39232110	Made of sheeting with thickness of 40 microns and below	kg	15%	8%	5%	0%	0%
220	39232120	Other, heat shrinkable bags, printed for packing of poultry products	kg	10%	5%	0%	0%	0%
221	39232190	Other	kg	15%	8%	5%	0%	0%
222	39232910	Made of sheeting with thickness of 40 microns and below	kg	15%	8%	5%	0%	0%
223	39232920	Other, heat shrinkable bags, printed for packing of poultry products	kg	7%	3.5%	2%	0%	0%
224	39232930	Of bio-degradable and compostable plastic approved by the Central Environment Authority and the SLSI	kg	10%	5%	0%	0%	0%
225	39232990	Other	kg	15%	8%	5%	0%	0%
226	39233010	Bottles blanks for blowing up in to bottles	kg	10% or Rs.40 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
227	39233020	Bottles of a capacity not exceeding 300 ml	kg	10% or Rs.40 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
228	39233090	Other	kg	20% or Rs.80 per kg	10% or Rs.40 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
229	39234000	Spools, cops, bobbins and similar supports	kg	10% or Rs.40 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
230	39235090	Other	kg	10%	5%	0%	0%	0%
231	39251000	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	kg	7%	3.5%	2%	0%	0%
232	39252000	Doors, windows and their frames and thresholds for doors	kg	20%	10%	5%	0%	0%

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
233	39259000	Other	kg	20% or Rs.40 per kg	10% or Rs.20 per kg	5% or Rs.10 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
234	40011010	Centrifuged rubber	kg	Rs.30 per kg	Rs.15 per kg	Rs.8 per kg	Rs.0	Rs.0
235	40011090	Other	kg	Rs.30 per kg	Rs.15 per kg	Rs.8 per kg	Rs.0	Rs.0
236	40012110	R.S.S.1	kg	Rs.30 per kg	Rs.15 per kg	Rs.8 per kg	Rs.0	Rs.0
237	40012120	R.S.S.2	kg	Rs.30 per kg	Rs.15 per kg	Rs.8 per kg	Rs.0	Rs.0
238	40012130	R.S.S.3	kg	Rs.30 per kg	Rs.15 per kg	Rs.8 per kg	Rs.0	Rs.0
239	40012140	R.S.S.4	kg	Rs.30 per kg	Rs.15 per kg	Rs.8 per kg	Rs.0	Rs.0
240	40012150	R.S.S.5	kg	Rs.30 per kg	Rs.15 per kg	Rs.8 per kg	Rs.0	Rs.0
241	40012190	Other	kg	Rs.30 per kg	Rs.15 per kg	Rs.8 per kg	Rs.0	Rs.0
242	40012200	Technically specified natural rubber (TSNR)	kg	Rs.30 per kg	Rs.15 per kg	Rs.8 per kg	Rs.0	Rs.0
243	40012911	Sole	kg	Rs.30 per kg	Rs.15 per kg	Rs.8 per kg	Rs.0	Rs.0
244	40012912	Pale	kg	Rs.30 per kg	Rs.15 per kg	Rs.8 per kg	Rs.0	Rs.0
245	40012913	Brown	kg	Rs.30 per kg	Rs.15 per kg	Rs.8 per kg	Rs.0	Rs.0
246	40012914	Scrap	kg	Rs.30 per kg	Rs.15 per kg	Rs.8 per kg	Rs.0	Rs.0
247	40012920	Block rubber	kg	Rs.30 per kg	Rs.15 per kg	Rs.8 per kg	Rs.0	Rs.0

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
248	40012930	Low nitrogen natural rubber (LNNR)	kg	Rs.30 per kg	Rs.15 per kg	Rs.8 per kg	Rs.0	Rs.0
249	40012940	Deproteinized natural rubber (DPNR)	kg	Rs.30 per kg	Rs.15 per kg	Rs.8 per kg	Rs.0	Rs.0
250	40012950	MG rubber	kg	Rs.30 per kg	Rs.15 per kg	Rs.8 per kg	Rs.0	Rs.0
251	40012960	SP rubber	kg	Rs.30 per kg	Rs.15 per kg	Rs.8 per kg	Rs.0	Rs.0
252	40012970	Other chemically modified form of rubber	kg	Rs.30 per kg	Rs.15 per kg	Rs.8 per kg	Rs.0	Rs.0
253	40012990	Other	kg	Rs.30 per kg	Rs.15 per kg	Rs.8 per kg	Rs.0	Rs.0
254	40013000	Balata, gutta-percha, guayule, chicle and similar natural gums	kg	Rs.30 per kg	Rs.15 per kg	Rs.8 per kg	Rs.0	Rs.0
255	40051011	Of natural rubber	kg	Rs.10 per kg	Rs.5 per kg	Rs.3 per kg	Rs.0	Rs.0
256	40051021	Of natural rubber	kg	Rs.10 per kg	Rs.5 per kg	Rs.3 per kg	Rs.0	Rs.0
257	40052000	Solutions; dispersions other than those of subheading 4005.10	kg	Rs.10 per kg	Rs.5 per kg	Rs.3 per kg	Rs.0	Rs.0
258	40059100	Plates, sheets and strip	kg	Rs.10 per kg	Rs.5 per kg	Rs.3 per kg	Rs.0	Rs.0
259	40059900	Other	kg	Rs.10 per kg	Rs.5 per kg	Rs.3 per kg	Rs.0	Rs.0
260	40061000	"Camel-back" strips for retreading rubber tyres	kg	Rs.10 per kg	Rs.5 per kg	Rs.3 per kg	Rs.0	Rs.0
261	40069000	Other	kg	Rs.10 per kg	Rs.5 per kg	Rs.3 per kg	Rs.0	Rs.0
262	40081100	Plates, sheets and strip	kg	10% or Rs.35 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
263	40081900	Other	kg	10% or Rs.35 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
264	40082100	Plates, sheets and strip	kg	10% or Rs.35 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
265	40082900	Other	kg	10% or Rs.35 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
266	40091100	Without fittings	kg	10% or Rs.35 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
267	40091200	With fittings	kg	10% or Rs.35 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
268	40092110	Intended for transfer of liquefied petroleum gas	kg	10% or Rs.35 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
269	40092190	Other	kg	10% or Rs.35 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
270	40092210	Intended for transfer of liquefied petroleum gas	kg	10% or Rs.35 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
271	40092290	Other	kg	10% or Rs.35 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
272	40093110	Intended for transfer of liquefied petroleum gas	kg	10% or Rs.35 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
273	40093190	Other	kg	10% or Rs.35 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
274	40093210	Intended for transfer of liquefied petroleum gas	kg	10% or Rs.35 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
275	40093290	Other	kg	10% or Rs.35 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
276	40094110	Intended for transfer of liquefied petroleum gas	kg	10% or Rs.35 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
277	40094190	Other	kg	10% or Rs.35 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
278	40094210	Intended for transfer of liquefied petroleum gas	kg	10% or Rs.35 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
279	40094290	Other	kg	10% or Rs.35 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
280	40118010	Having a rim size not exceeding 61 cm	u	10%	5%	0%	0%	0%
281	40118090	Having a rim size exceeding 61 cm	u	10%	5%	0%	0%	0%
282	40119090	Other	u	25% or Rs.500 per kg	13% or Rs.250 per kg	7% or Rs.125 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
283	40121100	Of a kind used on motor cars (including station wagons and racing cars)	u	15%	8%	5%	0%	0%
284	40121200	Of a kind used on buses or lorries	u	15%	8%	5%	0%	0%
285	40121300	Of a kind used on aircraft	u	10%	5%	0%	0%	
286	40121900	Other	u	15%	8%	5%	0%	0%
287	40122000	used pneumatic tyres	u	15%	8%	5%	0%	0%

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
288	40129010	Solid tyres	u	10%	5%	0%	0%	
289	40129090	Other	u	15%	8%	5%	0%	0%
290	40131000	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	u	20%	10%	5%	0%	0%
291	40132000	Of a kind used on bicycles	u	20% or Rs.200 per kg	10% or Rs.100 per kg	5% or Rs.50 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
292	40139090	Other	u	20% or Rs.200 per kg	10% or Rs.100 per kg	5% or Rs.50 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
293	40169390	Other	kg	10%	5%	0%	0%	0%
294	40169400	Boat or dock fenders, whether or not inflatable	kg	20%	10%	5%	0%	0%
295	40169990	Other	kg	7%	3.5%	2%	0%	0%
296	44101110	Raw particle board, not covered or coated	kg	10%	5%	0%	0%	0%
297	44101190	Other	kg	8%	5%	0%	0%	0%
298	44101200	Oriented strand board (OSB)	kg	10%	5%	0%	0%	0%
299	44101900	Other	kg	10%	5%	0%	0%	0%
300	44109000	Other	kg	10%	5%	0%	0%	0%
301	44123110	Of a thickness exceeding 3mm	m3	10% or Rs.20 per kg	5% or Rs.10 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
302	44123310	Of a thickness exceeding 3 mm	m3	10% or Rs.20 per kg	5% or Rs.10 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
303	44123410	Of a thickness exceeding 3 mm	m3	10% or Rs.20 per kg	5% or Rs.10 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
304	44123991	Of a thickness exceeding 3mm	m3	10% or Rs.20 per kg	5% or Rs.10 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
305	44151000	Cases, boxes, crates, drums and similar packings; cable-drums	u	10%	5%	0%	0%	0%
306	44152000	Pallets, box pallets and other load boards; pallet collars	u	10%	5%	0%	0%	0%
307	44160000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	kg	10%	5%	0%	0%	0%
308	44170090	Other	kg	10%	5%	0%	0%	0%
309	44181100	Of tropical wood	kg	20% or Rs.70 per kg	10% or Rs.35 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
310	44181900	Other	kg	20% or Rs.70 per kg	10% or Rs.35 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
311	44187410	Of rubber wood	kg	10%	5%	0%	0%	0%
312	44187490	Other	kg	10%	5%	0%	0%	0%
313	44187510	Of rubber wood	kg	10%	5%	0%	0%	0%
314	44187590	Other	kg	10%	5%	0%	0%	0%
315	44187910	Of rubber wood	kg	10%	5%	0%	0%	0%
316	44187990	Other	kg	10%	5%	0%	0%	0%
317	44188100	Glue-laminated timber (glulam)	kg	20% or Rs.70 per kg	10% or Rs.35 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
318	44188200	Cross-laminated timber (CLT or X-lam)	kg	20% or Rs.70 per kg	10% or Rs.35 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
319	44188300	I beams	kg	20% or Rs.70 per kg	10% or Rs.35 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
320	44188900	Other	kg	20% or Rs.70 per kg	10% or Rs.35 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
321	44189100	Of bamboo	kg	10% or Rs.35 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
322	44189200	Cellular wood panels	kg	20% or Rs.70 per kg	10% or Rs.35 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
323	44189900	Other	kg	20% or Rs.70 per kg	10% or Rs.35 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
324	44212000	Coffins	kg	10%	5%	0%	0%	0%
325	44219941	Of coconut wood	kg	25% or Rs.70 per kg	13% or Rs.35 per kg	7% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
326	44219949	Other	kg	25% or Rs.70 per kg	13% or Rs.35 per kg	7% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
327	44219990	Other	kg	25% or Rs.70 per kg	13% or Rs.35 per kg	7% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
328	48051100	Semi-chemical fluting paper	kg	8%	5%	0%	0%	0%
329	48051900	Other	kg	8%	5%	0%	0%	0%
330	48059210	Box Board	kg	10%	5%	0%	0%	0%
331	48059310	Box Board	kg	10%	5%	0%	0%	0%
332	48099010	Carbon or similar copying papers	kg	10%	5%	0%	0%	0%
333	48114111	With backing	kg	15%	8%	5%	0%	0%
334	48114191	With backing	kg	15%	8%	5%	0%	0%
335	48114990	Other	kg	7%	3.5%	2%	0%	0%
336	48115910	Coated with silicone	kg	7%	3.5%	2%	0%	0%
337	48115990	Other	kg	7%	3.5%	2%	0%	0%

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
338	48119020	Kraft paper and paperboard, laminated with aluminium foil, in rolls or reels of a width exceeding 75 cm	kg	7%	3.5%	2%	0%	0%
339	48119030	Cellulose wadding in rolls of a width not exceeding 15 cm	kg	10%	5%	0%	0%	0%
340	48119090	Other	kg	10%	5%	0%	0%	0%
341	48194090	Other	kg	10%	5%	0%	0%	0%
342	48239010	Self-adhesive paper, in strips or rolls	kg	8%	5%	0%	0%	0%
343	48239090	Other	kg	10%	5%	0%	0%	0%
344	49070010	Cheque leaves and cheque books other than travellers' cheques in any form	kg	10%	5%	0%	0%	0%
345	53050082	Tow, noils and waste	kg	7%	5.0%	0%	0%	0%
346	53050089	Other	kg	7%	5.0%	0%	0%	0%
347	53050094	Other tow and waste	kg	7%	5.0%	0%	0%	0%
348	53050099	Other	kg	7%	5.0%	0%	0%	0%
349	56012100	Of cotton	kg	Rs.50 per kg	Rs.25 per kg	Rs.13 per kg	Rs.0	Rs.0
350	56012200	Of man-made fibres	kg	Rs.50 per kg	Rs.25 per kg	Rs.13 per kg	Rs.0	Rs.0
351	56012900	Other	kg	Rs.50 per kg	Rs.25 per kg	Rs.13 per kg	Rs.0	Rs.0
352	56013000	Textile flock and dust and mill neps	kg	Rs.50 per kg	Rs.25 per kg	Rs.13 per kg	Rs.0	Rs.0
353	56074100	Binder or baler twine	kg	15% or Rs.60 per kg	8% or Rs.30 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
354	56074990	Other	kg	15% or Rs.60 per kg	8% or Rs.30 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
355	56075090	Other	kg	15% or Rs.160 per kg	8% or Rs.80 per kg	5% or Rs.50 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
356	56079020	Coir twine	kg	20% or Rs.100 per kg	10% or Rs.50 per kg	5% or Rs.25 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
357	56079030	Coir rope	kg	15% or Rs.25 per kg	8% or Rs.15 per kg	5% or Rs.10 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
358	56079040	Of jute or of other textile bast fibres of heading 53.03	kg	15% or Rs.45 per kg	8% or Rs.25 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
359	56079090	Other	kg	15% or Rs.70 per kg	8% or Rs.35 per kg	5% or Rs.25 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
360	56081900	Other	kg	15% or Rs.60 per kg	8% or Rs.30 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
361	56089000	Other	kg	15% or Rs.60 per kg	8% or Rs.30 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
362	58071000	Woven	kg	Rs.35 per kg	Rs.18 per kg	Rs.9 per kg	Rs.0	Rs.0
363	58079000	Other	kg	Rs.35 per kg	Rs.18 per kg	Rs.9 per kg	Rs.0	Rs.0
364	58081000	Braids in the piece	kg	Rs.35 per kg	Rs.18 per kg	Rs.9 per kg	Rs.0	Rs.0
365	58089000	Other	kg	Rs.35 per kg	Rs.18 per kg	Rs.9 per kg	Rs.0	Rs.0
366	58101000	Embroidery without visible ground	kg	Rs.35 per kg	Rs.18 per kg	Rs.9 per kg	Rs.0	Rs.0

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
367	58109100	Of cotton	kg	Rs.35 per kg	Rs.18 per kg	Rs.9 per kg	Rs.0	Rs.0
368	58109200	Of man-made fibres	kg	Rs.35 per kg	Rs.18 per kg	Rs.9 per kg	Rs.0	Rs.0
369	58109900	Of other textile materials	kg	Rs.35 per kg	Rs.18 per kg	Rs.9 per kg	Rs.0	Rs.0
370	63051010	Jute bags not knitted or crocheted	kg	30%	15%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
371	63051090	Other	kg	30%	15%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
372	63053200	Flexible intermediate bulk containers	kg	Rs.50 per kg	Rs.25 per kg	Rs.13 per kg	Rs.0	Rs.0
373	63053300	Other, of polyethylene or polypropylene strip or the like	kg	Rs.50 per kg	Rs.25 per kg	Rs.13 per kg	Rs.0	Rs.0
374	63053900	Other	kg	Rs.50 per kg	Rs.25 per kg	Rs.13 per kg	Rs.0	Rs.0
375	63059000	Of other textile materials	kg	Rs.50 per kg	Rs.25 per kg	Rs.13 per kg	Rs.0	Rs.0
376	63061200	Of synthetic fibres	kg	20%	10%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
377	63061900	Of other textile materials	kg	20%	10%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
378	63090010	Blankets	kg	30%	15%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
379	63090090	Other	kg	30%	15%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
380	63101010	used	kg	30%	15%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
381	63101090	Other	kg	30%	15%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
382	63109010	used	kg	30%	15%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
383	63109090	Other	kg	30%	15%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
384	65010000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
385	65020000	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
386	65070000	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	kg	10% or Rs.150 per kg	5% or Rs.75 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
387	67010000	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
388	67021000	Of plastics	kg	35% or Rs.2000 per kg	18% or Rs.1000 per kg	9% or Rs.500 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
389	67029000	Of other materials	kg	35% or Rs.2000 per kg	18% or Rs.1000 per kg	9% or Rs.500 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
390	67030000	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
391	68010000	Setts, curbstones and flagstones, of natural stone (except slate).	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
392	68021000	Tiles, cubes and similar articles, whether or not rectangular (including square), the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	kg	35% or Rs.70 per kg	18% or Rs.35 per kg	9% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
393	68022900	Other stone	kg	35% or Rs.30 per kg	17.5% or Rs.15 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
394	68029190	Other	kg	35% or Rs.30 per kg	18% or Rs.15 per kg	9% or Rs.8 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
395	68029200	Other calcareous stone	kg	35% or Rs.30 per kg	18% or Rs.15 per kg	9% or Rs.8 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
396	68029300	Granite	kg	35% or Rs.30 per kg	18% or Rs.15 per kg	9% or Rs.8 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
397	68030000	Worked slate and articles of slate or of agglomerated slate.	kg	30% or Rs.100 per kg	15% or Rs. 50 per kg	8% or Rs.25 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
398	68051000	On a base of woven textile fabric only	kg	20%	10%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
399	68052000	On a base of paper or paperboard only	kg	20%	10%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
400	68053000	On a base of other materials	kg	20%	10%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
401	68069000	Other	kg	25% or Rs.30 per kg	13% or Rs.15 per kg	7% or Rs.10 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
402	68080000	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	kg	20% or Rs.70 per kg	10% or Rs.35 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
403	68091110	Waste gypsum wallboard or plaster boading arising from the demolishing of building	kg	35% or Rs.40 per kg	18% or Rs.20 per kg	9% or Rs.10 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
404	68091120	Gypsum plaster board, both sides with un worked paper or paper board	kg	35% or Rs.20 per kg	18% or Rs.10 per kg	9% or Rs.5 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
405	68091190	Other	kg	35% or Rs.40 per kg	18% or Rs.20 per kg	9% or Rs.10 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
406	68091910	Waste gypsum wallboard or laster board arising from the demolishing of building	kg	35% or Rs.40 per kg	18% or Rs.20 per kg	9% or Rs.10 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
407	68091990	Other	kg	35% or Rs.40 per kg	18% or Rs.20 per kg	9% or Rs.10 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
408	68099000	Other articles	kg	35% or Rs.40 per kg	18% or Rs.20 per kg	9% or Rs.10 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
409	68101110	Concrete cement blocks encasing industrial waste sludge	kg	35%	18%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
410	68101190	Other	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
411	68101900	Other	kg	35%	18%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
412	68109100	Prefabricated structural components for building or civil engineering	kg	35%	18%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
413	68109910	Concrete cement blocks encasing industrial waste sludge	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
414	68109990	Other	kg	35%	18%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
415	68114010	Corrugated sheets	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
416	68114020	Other sheets, panels, tiles and similar articles	kg	35%	18%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
417	68114030	Tubes, pipes and tube or pipe fittings	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
418	68114090	Other	kg	35%	18%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
419	68118100	Corrugated sheets	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
420	68118200	Other sheets, panels, tiles and similar articles	kg	35%	18%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
421	68118990	Other	kg	35%	18%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
422	68141000	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
423	68149000	Other	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
424	68151100	Carbon fibres	kg	20%	10%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
425	68151200	Fabrics of carbon fibres	kg	20%	10%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
426	68151300	Other articles of carbon fibres	kg	20%	10%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
427	68151900	Other	kg	20%	10%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
428	68152000	Articles of peat	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
429	68159100	Containing magnesite, magnesia in the form of periclase, dolomite including in the form of dolime, or chromite	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
430	68159900	Other	kg	20%	10%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
431	69010090	Other	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
432	69021090	Other	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
433	69022000	Containing by weight more than 50% of alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
434	69029000	Other	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
435	69041000	Building bricks	1000 u	30%	15%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
436	69049000	Other	kg	30%	15%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
437	69059000	Other	kg	30%	15%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
438	69060000	Ceramic pipes, conduits, guttering and pipe fittings.	kg	30%	15%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
439	69072210	Wall tiles	m2	35% or Rs.520 per m2	18% or Rs.260 per m2	9% or Rs.130 per m2	0% or Rs.0 per m2	0% or Rs.0 per m2
440	69072310	Wall tiles	m2	35% or Rs.520 per m2	18% or Rs.260 per m2	9% or Rs.130 per m2	0% or Rs.0 per m2	0% or Rs.0 per m2
441	69074000	Finishing ceramics	m2	35% or Rs.520 per m2	18% or Rs.260 per m2	9% or Rs.130 per m2	0% or Rs.0 per m2	0% or Rs.0 per m2
442	69091100	Of porcelain or china	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
443	69091200	Articles having a hardness equivalent to 9 or more on the Mohs scale	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
444	69091990	Other	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
445	69099000	Other	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
446	70042000	Glass, coloured throughout the mass(body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	m2	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
447	70049000	Other glass	m2	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
448	70051000	Non-wired glass, having an absorbent, reflecting or non-reflecting layer	m2	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
449	70052100	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	m2	15%	8%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
450	70052900	Other	m2	15%	8%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
451	70053000	Wired glass	m2	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
452	70071100	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg	15%	8%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
453	70071900	Other	m2	15%	8%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
454	70091000	Rear-view mirrors for vehicles	kg	Rs.50 per kg	Rs.25 per kg	Rs.13 per kg	Rs.0	Rs.0
455	70099100	unframed	kg	10% or Rs.120 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
456	70099200	Framed	kg	10% or Rs.120 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
457	70161000	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	kg	10% or Rs.100/- per kg	5% or Rs.50/- per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
458	70169000	Other	kg	10% or Rs.100/- per kg	5% or Rs.50/- per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
459	70198000	Glass wool and articles of glass wool	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
460	70199010	Sanitary ware for indoor use	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
461	72104990	Other	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
462	72131010	Flattened circles and modified rectangles	kg	Rs.10 per kg	Rs.5 per kg	Rs.3 per kg	Rs.0	Rs.0
463	72131090	Other	kg	10% or Rs.25 per kg	5% or Rs.15 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
464	72132000	Other, of free-cutting steel	kg	Rs.10 per kg	Rs.5 per kg	Rs.3 per kg	Rs.0	Rs.0
465	72139110	Circular cross-section measuring less than 8 mm	kg	Rs.10 per kg	Rs.5 per kg	Rs.3 per kg	Rs.0	Rs.0
466	72141010	Flattened circles and modified rectangles	kg	Rs.10 per kg	Rs.5 per kg	Rs.3 per kg	Rs.0	Rs.0
467	72141090	Other	kg	10% or Rs.40 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
468	72142090	Other	kg	10% or Rs.50 per kg	5% or Rs.25 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
469	72143000	Other, of free-cutting steel	kg	Rs.10 per kg	Rs.5 per kg	Rs.3 per kg	Rs.0	Rs.0
470	72149110	Flat bars of a width not exceeding 30 mm and thickness not exceeding 6 mm, containing by weight less than 0.25% of carbon	kg	10% or Rs.40 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
471	72149120	Other, containing by weight less than 0.25% of carbon, other than flat bars	kg	10% or Rs.40 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
472	72149190	Other	kg	Rs.10 per kg	Rs.5 per kg	Rs.3 per kg	Rs.0	Rs.0
473	72149900	Other	kg	Rs.10 per kg	Rs.5 per kg	Rs.3 per kg	Rs.0	Rs.0
474	72161000	u, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	kg	Rs.10 per kg	Rs.5 per kg	Rs.3 per kg	Rs.0	Rs.0
475	72162100	L sections	kg	10% or Rs.40 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
476	72162200	T sections	kg	Rs.10 per kg	Rs.5 per kg	Rs.5 per kg	Rs.3 per kg	Rs.0
477	72172020	Wire of a solid cross section in the shape of circles measuring 1.6 mm in diameter or more but not exceeding 4 mm	kg	Rs.12 per kg	Rs.5 per kg	Rs.3 per kg	Rs.0	Rs.0
478	72172090	Other	kg	Rs.12 per kg	Rs.5 per kg	Rs.3 per kg	Rs.0	Rs.0
479	72179090	Other	kg	Rs.12 per kg	Rs.5 per kg	Rs.3 per kg	Rs.0	Rs.0
480	72259900	Other	kg	10% or Rs.35 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
481	72299000	Other	kg	Rs.12 per kg	Rs.5 per kg	Rs.3 per kg	Rs.0	Rs.0
482	73063000	Other, welded, of circular cross-section, of iron or non-alloy steel	kg	25%	13%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
483	73064010	Over 20 cm diameter	kg	7%	5.0%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
484	73064090	Other	kg	7%	5.0%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
485	73066190	Other	kg	25%	13%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
486	73066990	Other	kg	20%	10%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
487	73069090	Other	kg	20%	10%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
488	73130000	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	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
489	73141200	Endless bands for machinery, of stainless steel	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
490	73141400	Other woven cloth, of stainless steel	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
491	73141900	Other	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
492	73142000	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm2 or more	kg	15%	8%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
493	73143100	Plated or coated with zinc	kg	15%	8%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
494	73143900	Other	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
495	73144100	Plated or coated with zinc	kg	15%	8%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
496	73144200	Coated with plastics	kg	15%	8%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
497	73144900	Other	kg	15%	8%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
498	73145000	Expanded metal	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
499	73170000	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	kg	10% or Rs.40 per kg	5% or Rs.20 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
500	73181100	Coach screws	kg	Rs.7 per kg	Rs.4 per kg	Rs.2 per kg	Rs.0	Rs.0
501	73181200	Other wood screws	kg	10% or Rs.20 per kg	5% or Rs.10 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
502	73201000	Leaf-springs and leaves therefor	kg	10% or Rs.60 per kg	5% or Rs.30 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
503	73221100	Of cast iron	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
504	73221900	Other	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
505	73229000	Other	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
506	73241010	Sinks	kg	20%	10%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
507	73242100	Of cast iron, whether or not enamelled	kg	15%	8%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
508	73242900	Other	kg	15%	8%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
509	73249000	Other, including parts	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
510	74081900	Other	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
511	74130000	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
512	74151000	Nails and tacks, drawing pins, staples and similar articles	kg	10% or Rs.220 per kg	5% or Rs.110 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
513	74153310	Screws for wood	kg	10% or Rs.220 per kg	5% or Rs.110 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
514	74182000	Sanitary ware and parts thereof	kg	20%	10%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
515	74198090	Other	kg	20%	10%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
516	76051900	Other	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
517	76141000	With steel core	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
518	76149000	Other	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
519	76152010	Sinks	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
520	76169110	Gauze cloth, grill and netting, reinforcing fabric of aluminium wire	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
521	76169920	Rubber coagulating pans	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
522	76169940	Expanded metal of aluminium	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
523	76169990	Other	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
524	83011000	Padlocks	kg	Rs.35 per kg	Rs.18 per kg	Rs.9 per kg	Rs.0	Rs.0
525	83013000	Locks of a kind used for furniture	kg	Rs.35 per kg	Rs.18 per kg	Rs.9 per kg	Rs.0	Rs.0
526	83014000	Other locks	kg	Rs.35 per kg	Rs.18 per kg	Rs.9 per kg	Rs.0	Rs.0
527	83015000	Clasps and frames with clasps, incorporating locks	kg	Rs.35 per kg	Rs.18 per kg	Rs.9 per kg	Rs.0	Rs.0
528	83016000	Parts	kg	Rs.35 per kg	Rs.18 per kg	Rs.9 per kg	Rs.0	Rs.0
529	83021010	Of aluminium	kg	Rs.35 per kg	Rs.18 per kg	Rs.9 per kg	Rs.0	Rs.0
530	83021020	Of steel	kg	10% or Rs.110/- per kg	5% or Rs.55 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
531	83021090	Other	kg	10% or Rs.50 per kg	5% or Rs.25 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
532	83022000	Castors	kg	10% or Rs.50 per kg	5% or Rs.25 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
533	83023000	Other mountings, fittings and similar articles suitable for motor vehicles	kg	Rs.20 per kg	Rs.10 per kg	Rs.5 per kg	Rs.0	Rs.0
534	83024100	Suitable for buildings	kg	10% or Rs.50 per kg	5% or Rs.25 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
535	83024200	Other, suitable for furniture	kg	10% or Rs.50 per kg	5% or Rs.25 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
536	83024900	Other	kg	10% or Rs.50 per kg	5% or Rs.25 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
537	83025000	Hat-racks, hat-pegs, brackets and similar fixtures	kg	10% or Rs.50 per kg	5% or Rs.25 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
538	83026000	Automatic door closers	kg	Rs.20 per kg	Rs.10 per kg	Rs.5 per kg	Rs.0	Rs.0
539	83030000	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	kg	10% or Rs.50 per kg	5% or Rs.25 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
540	83040000	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	kg	10% or Rs.20 per kg	5% or Rs.10 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
541	83051000	Fittings for loose-leaf binders or files	kg	10% or Rs.90 per kg	5% or Rs.45 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
542	83052000	Staples in strips	kg	10% or Rs.90 per kg	5% or Rs.45 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
543	83059000	Other, including parts	kg	10% or Rs.90 per kg	5% or Rs.45 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
544	83061090	Other	kg	10% or Rs.90 per kg	5% or Rs.45 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
545	83071010	Intended for transfer of liquefied petroleum gas	kg	7%	5.0%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
546	83071090	Other	kg	7%	5.0%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
547	83079010	Intended for transfer of liquefied petroleum gas	kg	7%	5.0%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
548	83079090	Other	kg	7%	5.0%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
549	83091000	Crown corks	kg	Rs.150 per kg or Rs. 0.20 per Unit	Rs.75 per kg or Rs. 0.10 per Unit	Rs.38 per kg or Rs. 0.05 per Unit	Rs.0 per kg or Rs. 0 per Unit	Rs.0 per kg or Rs. 0 per Unit
550	83099010	Roll-over capsules	kg	10% or Rs.250 per kg or Rs. 0.5 per unit	5% or Rs.125 per kg or Rs. 0.25 per unit	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
551	83099020	Fastening of iron or steel for sealing bags	kg	10% or Rs.70 per kg	5% or Rs.35 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
552	83099090	Other	kg	Rs.30 per kg	Rs.15 per kg	Rs.8 per kg	Rs.0	Rs.0
553	83100000	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	kg	10% or Rs.120 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
554	84136000	Other rotary positive displacement pumps	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
555	84137011	used	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
556	84137019	Other	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
557	84152010	used / reconditioned	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
558	84152090	Other	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
559	84159011	used / reconditioned	kg	10% or Rs.14,900 per Unit	5% or Rs.7,450 per Unit	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
560	84159019	Other	kg	10% or Rs.14,900 per Unit	5% or Rs.7,450 per Unit	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
561	84159021	used / reconditioned	kg	10% or Rs.14,900 per Unit	5% or Rs.7,450 per Unit	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
562	84159029	Other	kg	10% or Rs.14,900 per Unit	5% or Rs.7,450 per Unit	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
563	84189120	Other cabinets	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
564	84212390	Other	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
565	84213100	Intake air filters for internal combustion engines	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
566	84213200	Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines.	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
567	84219910	Replacement oil filter cartridges (elements) for internal combustion engines	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
568	84219920	Replacement air filter cartridges (elements) for internal combustion engines	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
569	84238100	Having a maximum weighing capacity not exceeding 30 kg	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
570	84238200	Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
571	84239010	Weights	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
572	84529010	Furniture, bases and covers for sewing machines and parts thereof	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
573	84792010	Special grinders, crushers, or presses for oil seeds or oleaginous fruits	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
574	85014020	Motors for fans of heading 8414.51	u	10% or Rs.220 per unit	5% or Rs.110 per Unit	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
575	85041010	Contaminated with or containing Polychlorinated biphenyls (PCB)	u	8%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
576	85041090	Other	u	8%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
577	85042230	Other, contaminated with or containing Polychlorinated biphenyls (PCB)	u	8%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
578	85042290	Other	u	8%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
579	85042310	Contaminated with or containing Polychlorinated biphenyls (PCB)	u	8%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
580	85042390	Other	u	8%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
581	85045010	Contaminated with or containing Polychlorinated biphenyls (PCB)	u	8%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
582	85045090	Other	u	8%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
583	85049010	Contaminated with or containing Polychlorinated biphenyls (PCB)	kg	8%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
584	85049090	Other	kg	8%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
585	85241100	Of liquid crystals	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
586	85241200	Of organic light-emitting diodes (OLED)	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
587	85241900	Other	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
588	85249100	Of liquid crystals	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
589	85249200	Of organic light-emitting diodes (OLED)	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
590	85249900	Other	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
591	85291010	Parabolic antennas and parabolic reflector dishes for satellite television reception	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
592	85291020	Other outdoor TV antennas / aerials	kg	10% or Rs.230 per unit	5% or Rs.115 per Unit	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
593	85291030	Other TV antennas / aerials	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
594	85366921	13A, plugs and sockets of Type-G as defined by international Electrotechnical Commission (IEC); adaptors, connection units etc. which are compatible with 13A plugs and sockets of Type-G as defined by IEC	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
595	85366922	Other shaver sockets, universal sockets and travel adaptors	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
596	85366929	Other	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
597	85395100	Light-emitting diode (LED) modules	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
598	85441110	Lacquered enameled or anodized wire exceeding 0.120 mm (SWG 15.5 or AWG 14) and not exceeding 1.60 mm (SWG 41 or AWG 38) cross section	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
599	85442090	Other	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
600	85444299	Other	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
601	85444910	For a voltage not exceeding 80 V	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
602	85491110	Spent	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
603	85491210	Spent	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
604	85491310	Spent	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
605	85491410	Spent	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
606	85491910	Spent	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
607	87082200	Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
608	87082910	"Cut-portions" of bodies and cabs	kg	10% or Rs.80,000 per cut portion	5% or Rs.40,000 per cut portion	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
609	87082990	Other	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
610	87083000	Brakes and servo-brakes; parts thereof	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
611	87084000	Gear boxes and parts thereof	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
612	87085000	Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
613	87087010	Rims fitted with tyres, showing signs of wear	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
614	87087020	Other, rims fitted with tyres	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
615	87087090	Other	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
616	87088000	Suspension systems and parts thereof (including shock-absorbers)	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
617	87089300	Clutches and parts thereof	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
618	87089400	Steering wheels, steering columns and steering boxes; parts thereof	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
619	87089500	Safety airbags with inflater system; parts thereof	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
620	87089920	Other new chassis not fitted with engines, but with or without fittings	kg	20%	10%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
621	87089930	Other used chassis not fitted with engines, but with or without fittings	kg	20%	10%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
622	87089940	"Cut-portions" of motor vehicles	kg	10% or Rs.150,000 per cut portion	5% or Rs.7,500 per cut portion	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
623	87089990	Other	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
624	87149991	Bicycle rims or wheels , fitted with new tyres, with or without tubes	kg	15%	8%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
625	87149992	Bicycle rims or wheels , fitted with tyres showing signs of wear, with or without tubes	kg	15%	8%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
626	87149999	Other	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
627	87163910	Not more than three years old	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
628	87163920	More than three years old	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
629	87168020	Wheelbarrows	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
630	87169010	For wheelbarrows	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
631	89020011	Not more than two years old	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
632	89020019	Other	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
633	89020090	Other	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
634	89040010	Not exceeding a Dead Weight Tonnage of 500 MT	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
635	90014000	Spectacle lenses of glass	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
636	90015090	Worked	u	10% or Rs.40 per pair	5% or Rs.20 per pair	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
637	90031100	Of plastics	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
638	90031990	Other	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
639	90172010	Protractors (radius 10 cm and below)	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
640	90172020	Rulers 30 cm and below	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
641	90172030	Triangular set squares shortest side 17.5 cm or below	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
642	90172040	Dividers and compasses	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
643	90172050	Sets of mathematical instruments used by school children, with a ruler not exceeding 15 cm packed in metal or plastic	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
644	91070000	Time switches with clock or watch movement or with synchronous motor.	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
645	91081100	With mechanical display only or with a device to which a mechanical display can be incorporated	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
646	91081200	With opto-electronic display only	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
647	91081900	Other	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
648	91082000	With automatic winding	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
649	91089000	Other	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
650	91091000	Electrically operated	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
651	91099000	Other	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
652	91101100	Complete movements, unassembled or partly assembled (movement sets)	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
653	91101200	Incomplete movements, assembled	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
654	91101900	Rough movements	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
655	91109000	Other	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
656	91111000	Cases of precious metal or of metal clad with precious metal	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
657	91112000	Cases of base metal, whether or not gold-or silver-plated	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
658	91118000	Other cases	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
659	91119000	Parts	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
660	91122000	Cases	u	10% or Rs.140 per kg	5% or Rs.70 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
661	91129000	Parts	kg	10% or Rs.140 per kg	5% or Rs.70 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
662	91143000	Dials	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
663	91144000	Plates and bridges	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
664	91149000	Other	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
665	94012010	used	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
666	94012090	Other	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
667	94019110	Used	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
668	94019190	Other	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
669	94019910	Used	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
670	94019990	Other	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
671	94031010	used	kg	25%	13%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
672	94031090	Other	kg	25%	13%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
673	94032010	used	kg	25%	13%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
674	94032090	Other	kg	25%	13%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
675	94033010	used	u	30%	15%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
676	94033090	Other	u	30%	15%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
677	94056100	Designed for use solely with light-emitting diode (LED) light sources	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
678	94056900	Other	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
679	94059100	Of glass	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
680	94059200	Of plastics	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
681	94059910	Of chandeliers or electroliers	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
682	94059990	Other	kg	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
683	94061000	Of wood	kg	20%	10%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
684	96034000	Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	u	25% or Rs.180 per unit	13% or Rs.90 per unit	7% or Rs.45 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
685	96039010	Squeegees with inbuilt control valve, for use as "liquid shoe-polish applicators"	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
686	96039090	Other	u	10% or Rs.50 per kg	5% or Rs.25 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
687	96040000	Hand sieves and hand riddles.	u	10%	5%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
688	96086010	Plastic	u	20% or Rs.15 per unit	10% or Rs.10 per unit	5% or Rs.5 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
689	96086090	Other	u	7% or Rs.7 per unit	5% or Rs.5 per unit	0% or Rs.0 per unit	0% or Rs.0 per unit	0% or Rs.0 per unit
690	96089920	Other parts of artificial materials other than barrels and ball points	kg	10%	5%	0%	0%	0%
691	96089930	Refills for ball point pens, plastic	kg	10%	5%	0%	0%	0%
692	96110000	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	kg	10%	5%	0%	0%	0%
693	96200000	Monopods, bipods, tripods and similar articles.	kg	10%	5%	0%	0%	0%