

1	2	3	4	5	6	7
82.14.10	- Paper knives, letter openers, erasing knives pencil sharpeners and blades therefor	60%		CE6	CRMI/63	
82.14.20	- Manicure or pedicure sets and instruments (including nail files)	60%		CE6	CRMI/63	
82.14.90	- Other	60%		CE6	CRMI/63	
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.					
82.15.10	- Sets of assorted articles containing at least one article plated with precious metal	60%		CE6	T/51	
82.15.20	- Other sets of assorted articles	60%		CE6	T/51	
82.15.91	- - Plated with precious metal	60%		CE6	T/51	
82.15.99	- - Other	60%		CE6	T/51	
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 hat-racks, hat pegs, brackets and similar fixtures; castors with mounting of base metal; automatic door closer of base metal.					
83.02.10	- Hinges	60%		SE	A/49	
84.07	Spark ignition reciprocating or rotary internal combustion piston engines					
84.07.10	- Aircraft engines - Marine propulsion engines:	5%		CE6	CRMI/63	

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1	2	3	4	5	6	7
84.07.21	- Outboard motors:					
84.07.21.01	- - - - Not exceeding 25 HP	5%		CE6	CRMI/63	
84.07.21.09	- - - - Other	5%		CE6	CRMI/63	
84.07.29	- - Other:					
84.07.29.01	- - - - Not exceeding 50 HP	5%		CE6	CRMI/63	
84.07.29.09	- - - - Other	5%		CE6	CRMI/63	
84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet, projecting machines.					
84.24.10	- Fire extinguishers, whether or not charged	60%		US	CRMI/63	
84.24.20	- Spray guns and similar appliances	5%		US	CRMI/63	
84.24.90.01	- - - - Parts of appliances falling under heading	5%		US	CRMI/63	
84.26	Derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane. - Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:					
84.26.11	Overhead travelling cranes of fixed support	10%		US	G/47	

1	2	3	4	5	6	7
84.26.20	- Tower cranes	10%		US	G/47	
84.26.30	- Portal or pedestal jibcranes	10%		US	G/47	
84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).					
84.28.10	- Lifts and skip hoists	10%		US	G/47	
84.29	Self-propelled bulldozers, angle dozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers					
	- Bulldozers and angle dozers:					
84.29.11	- - Track laying	5%		US	CRMI/63	
84.29.19	- - Other	5%		US	CRMI/63	
84.29.20	- Graders and levellers	5%		US	CRMI/63	
84.29.30	- Scrapers	5%		US	CRMI/63	
84.29.40	- Tamping machines and road rollers	5%		US	CRMI/63	
	- Mechanical shovels, excavators and shovel loaders:					
84.29.51	- - Front-end shovel loaders	10%		US	CRMI/63	
84.29.52	- - Machinery with a 360° revolving superstructure	10%		US	CRMI/63	
84.29.59	- - Other	5%		US	CRMI/63	

1		3	4	5	6	7
84.31	Parts suitable for use solely or principally with the machinery of heading Nos. 84.25 to 84.30					
84.31.31	- - Of lifts, skip hoists or escalators	10%		US	G/47	
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sport-ground rollers					
84.32.10	- Ploughs - Harrows, scarifiers, cultivators, weeder and hoes:					
84.32.21	- - Disc harrows	5%		US	G/47	
84.32.29	- - Other	5%		US	G/47	
84.32.30	- Seeders, planters and transplanter	5%		US	G/47	
84.32.40	- Manure spreaders and fertiliser distributors	5%		US	G/47	
84.32.80	- Other machinery	25%		US	G/47	
84.32.90	- Parts	25%		US	G/47	
84.33	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading No. 84.37					
	- Mowers for lawns, parks or sports-grounds:					
84.33.11	- - Powered, with the cutting device rotating in a horizontal plan	25%		US	G/47	

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1	2	3	4	5	6	7
84.33.19	- - Other	25%		US	G/47	
84.33.20	- Other mowers, including cutter bars for tractor mounting	5%		US	G/47	
84.33.30	- Other haymaking machinery	5%		US	G/47	
84.33.40	- Straw or fodder balers, including pick-up balers	5%		US	G/47	
	- Other harvesting machinery, threshing machinery:					
84.33.51	- - Combine harvester-threshers	5%		US	G/47	
84.33.52	- - Other threshing machinery	5%		US	G/47	
84.33.59	- - Other	5%		US	G/47	
84.33.60	- Machines for clearing, sorting or grading eggs, fruit or other agricultural produce	5%		US	G/47	
84.33.90	- Parts	5%		US	G/47	
84.36	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders					
84.36.10	- Machinery for preparing animal feeding stuffs	5%		US	G/47	
	- Poultry keeping machinery; poultry incubators and brooders:					
84.36.21	- - Poultry incubators and brooders	5%		US	G/47	
84.36.29	- - Other	5%		US	G/47	
84.36.80	- Other machinery	5%		US	G/47	
	- Parts:					

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1	2	3	4	5	6	7
84.36.91	---- Of poultry-keeping machinery or poultry incubators and brooders	5%		US	G/47	
84.36.99	- - Other	5%		US	G/47	
84.38	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.					
84.38.30	- Machinery for sugar manufacture	5%		CS,CE6	CRMI/63	
84.38.80.09	- Parts:	5%		CS,CE6	CRMI/63	
84.40	Book-binding machinery, including book sewing machines					
84.40.10	- Machinery	5%		US	CRMI/63	
84.40.90	- Parts	5%		US	CRMI/63	
84.43	Printing machinery; machines for uses ancillary to printing					
84.43.11	- - Reel fed	5%		US	CRMI/63	
84.43.12	- - Sheet-fed, office type (sheet size not exceeding 22X36 cm.)	5%		US	CRMI/63	
84.43.19	- Other	5%		US	CRMI/63	
	- Letter press printing machinery, excluding flexographic printing:					
84.43.21	- - Reel fed	5%		US	CRMI/63	
84.43.29	- - Other	5%		US	CRMI/63	

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1	2	3	4	5	6	7
84.43.30	- Flexographic printing machinery	5%		US	CRMI/63	
84.43.40	- Gravure printing machinery	5%		US	CRMI/63	
84.43.50	- Other printing machinery	5%		US	CRMI/63	
84.43.60	- Machines for uses ancillary to printing	5%		US	CRMI/63	
84.43.90	- Parts	5%		US	CRMI/63	
84.52	Sewing machines, other than book-sewing machines of heading No. 84.50; furniture, bases and covers specially designed for sewing machines; sewing machine needles					
84.52.10	- Sewing machines of the household type:					
84.52.10.01	- - - Completely knocked down, excluding furniture and stands	5%		US	CRMI/63	
84.52.10.09	- - - Other	25%		US	CRMI/63	
	- Other sewing machines:					
84.52.21	-- Automatic units:					
84.52.21.01	- - - - Certified by the Ministry of Textile Industries/ Ministry of Industries as being of industrial type	5%		US	CRMI/63	
84.52.29	- - Other:					
84.52.29.01	- - - Certified by the Ministry of Textile Industries/Ministry of Industries as being of industrial type	5%		US	CRMI/63	
84.69	Typewriters and word processing machines					
84.69.10	- Automatic typewriters and word processing machines	5%				
	- Other typewriters, electric:			CX, US	G/47	

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1	2	3	4	5	6	7
84.69.21	- - Weighing not more than 12 kg excluding case	5%		CE6, US	G/47	
84.69.39	- - Other	5%		CE6, US	G/47	
84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings Nos. 84.69 to 84.72.					
84.73.10	- Parts and accessories of the machines of heading No. 84.69	5%		CE6, US	G/47	
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.					
84.77.10	- Injection moulding machines	5%		US	CRMI/63	
84.77.20	- Extruders	5%		US	CRMI/63	
84.77.30	- Blow moulding machines	5%		US	CRMI/63	
84.77.40	- Vacuum moulding machines and other thermoforming machines	5%		US	CRMI/63	
84.77.51	- - For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	5%		US	CRMI/63	
84.77.59	- - Other	5%		US	CRMI/63	
84.77.80	- Other machinery	5%		US	CRMI/63	
84.77.90	- Parts	5%		US	CRMI/63	

1	2	3	4	5	6	7
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this chapter.					
84.79.20	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils:					
84.79.20.01	- - - - Special grinders, crushers, or presses for oil seeds or oleaginous fruits and parts thereof	45%		US	G/47	
84.79.20.09	- - - - Other	5%		US	G/47	
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors					
85.04.21	- - Having a power handling capacity not exceeding 650 KVA	15%		US	G/47	
85.25	Transmission apparatus for radio-telephony or radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras					
85.25.10	- Transmission apparatus	5%		CEG, SE	G/47	
85.25.20	- Transmission apparatus incorporating reception apparatus	5%		CEG, SE	G/47	
85.27	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock					

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1	2	3	4	5	6	7
	- Radio broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy:					
85.27.11	- Combined with sound recording or reproducing apparatus:					
85.27.11.01	- - - - Completely knocked down	25%		CE6, SE	G/47	
85.27.11.09	- - - - Other	60% or Rs200 per unit		CE6, SE	G/47	
85.27.19	- - Other:	25%		CE6, SE	G/47	
85.27.19.01	- - - - Completely knocked down	25%		CE6, SE	G/47	
85.27.19.09	- - - - Other	60% or Rs200 per unit		CE6, SE	G/47	
	- Radio broadcasting receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy:					
85.27.21	- - Combined with sound recording or reproducing apparatus	60% or Rs200 per unit		CE6, SE	G/47	
85.27.29	- - - Other	60% or Rs200 per unit		CE6, SE	G/47	
	- Other radio-broadcasting receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy:					

1	2	3	4	5	6	7
85.27.31	- - Combined with sound recording or reproducing apparatus	60% or Rs200 per unit		CE6,SE	G/47	
85.27.32	- - Not combined with sound recording or reproducing apparatus but combined with a clock	60% or Rs200 per unit		CE6,SE	G/47	
85.27.39	- - Other	60% or Rs200 per unit		CE6,SE	G/47	
85.27.90	- Other apparatus	60% or Rs200 per unit		CE6,SE	G/47	
85.35	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes) for a voltage exceeding 1,000 volts.					
85.35.10	- Fuses	5%		CE6,CS	CRMI/63	
	- Automatic circuit breakers:					
85.35.21	- - For a voltage of less than 72.5 KV	5%		CE6,CS	CRMI/63	
85.35.29	- - Other	5%		CE6,CS	CRMI/63	
85.35.30	- Isolating switches and make and break switches	5%		CE6,CS	CRMI/63	
85.35.40	- Lightning arresters, voltage limiters and surge suppressors	5%		CE6,CS	CRMI/63	
85.35.90	- Other	5%		CE6,CS	CRMI/63	

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1	2	3	4	5	6	7
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, junction boxes) for a voltage not exceeding 1,000 volts.					
85.36.10	- Fuses	5%		CE6, CS	CRMI/63	
85.36.20	- Automatic circuit breakers	5%		CE6, CS	CRMI/63	
85.36.50	- Other switches	5%		CE6, CS	CRMI/63	
87.01	Tractors (other than tractors of heading No. 87.09)					
87.01.10	- Pedestrian controlled tractors	5%		US	G/47	
87.01.20	- Road tractors for semi-trailers					
87.01.20.01	- - - - Over five years old	5%		US	G/47	
87.01.20.09	- - - - Other	5%		US	G/47	
87.01.30	- Track-laying tractors:					
87.01.30.01	- - - - Over five years old	5%		US	G/47	
87.01.30.02	- - - - Other	5%		US	G/47	
87.01.90	- Other	5%		US	G/47	
87.01.90.01	- - - - Kerosene operated	5%		US	G/47	
87.01.90.02	- - - - Other, over five years old	5%		US	G/47	
87.01.90.09	- - - - Other	5%		US	G/47	

1	2	3	4	5	6	7
87.08	Parts and accessories of the motor vehicles of Heading Nos. 87.01 to 87.05					
87.08.80	- Suspension shock-absorbers	45%		US	G/47	
87.08.99	- - Other					
87.08.99.09	- - - - Other	45%		US	G/47	
90.18	Instruments and appliances used in medical surgical, dental or veterinary sciences, including scintigraphic other electro-medical apparatus and sight-testing instruments					
	- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):					
90.18.11	- Electro-cardiographs	5%		CE6	T/51	
90.18.19	- - Other	5%		CE6	T/51	
90.18.20	- Ultra violet or infra-red ray apparatus	5%		CE6	T/51	
	- Syringes, needles, catheters, cannulae and the like:					
90.18.31	- - Syringes, with or without needles	5%		CE6	T/51	
90.18.32	- - Tubular metal needles for sutuers	5%		CE6	T/51	
90.18.39	- - Other	5%		CE6	T/51	
	- Other instruments and appliances, used in dental sciences					
90.18.41	- - Dental drill engines, whether or not combined on a single base with other dental equipment	5%		CE6	T/51	

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1	2	3	4	5	6	7
90.18.49	- - Other					
90.18.50	- Other ophthalmic instruments and appliances	5%		CE6	T/51	
90.18.90	- Other instruments and appliances	5%		CE6	T/51	
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hydrometers and psychrometers, recording or not; and any combination of these instruments					
	- Thermometers, not combined with other instruments:					
90.25.11	- - Liquid-filled, for direct reading	5%		CE6	T/51	
90.25.19	- - Other	5%		CE6	T/51	
90.25.20	- Barometers, not combined with other instruments	5%		CE6	T/51	
90.25.50	- Other instruments	5%		CE6	T/51	
90.25.90	- Parts and accessories	5%		CE6	T/51	
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 No. 90.14, 90.15, 90.28 or 90.32					
90.26.10	- For measuring or checking the flow or level of liquids	5%		CE6	T/51	
90.26.20	- For measuring or checking pressure	5%		CE6	T/51	
90.26.90	- Parts and accessories	5%		CE6	T/51	

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1	2	3	4	5	6	7
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor.					
90.28.10	- Gas meters	5%		CE6	T/51	
90.28.20	- Liquid meters	5%		CE6	T/51	
90.28.30	- Electricity meters	5%		CE6	T/51	
90.28.90	- Parts and accessories	5%		CE6	T/51	
92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments					
92.01.10	- Upright pianos	25%		CE6, CS	G/47	
92.01.28	- Grand pianos	25%		CE6, CS	G/47	
92.01.90	- Other	25%		CE6, CS	G/47	
92.09	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds					
92.09.10	- Metronomes, tuning forks and pitch pipes	15%		CE6,	G/47	
92.09.20	- Mechanisms for musical boxes	15%		CE6, CS	G/47	
92.09.30	- Musical instrument strings	5%		CE6, CS	G/47	
	- Other					
92.09.91	- - Parts and accessories for pianos	15%		CE6, CS	G/47	

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1	2	3	4	5	6	7
94.05	Lamps and lighting fittings including searchlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included					
94.05.10	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thorough-fairs:					
94.05.10.01	- - - - Chandeliers or electroliers	100%		CE6, SE	A/49	
94.05.10.09	- - - - Other	60% or Rs100 per article		CE6, SE	A/49	
94.05.20	- Electric table, desk, beside or floor-standing lamps	60% or Rs100 per article		CE6, SE	A/49	
94.05.40	- Other electric lamps and lighting fittings	60% or Rs100 per article		CE6, SE	A/49	
94.05.50	- Non-electrical lamps and lighting fittings					
94.05.50.01	- - - - Incandescent mantle-type lamp	15%		CE6, SE	A/49	

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1	2	3	4	5	6	7
94.05.50.02	- - - - Hurricane lamps	5%		CE6,SE	A/49	
94.05.50.09	- - - - Other - Parts	60% or Rs100 per article		CE6,SE	A/49	
94.05.91	- - Of glass:					
94.05.91.01	- - - - Lamp chimneys	35%		CE6,SE	T/51	
94.05.91.09	- - - - Other	60%		CE6	T/51	
94.05.92	- - Of plastics	60% or Rs100 per article		CE6	T/51	
94.05.99	- - Other	45%		CE6	T/51	
95.07	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets; butterfly nets and similar nets; decoy "birds" (other than those of heading No. 92.08 or 97.05) and similar hunting or shooting requisites					
95.07.20	- Fish hooks, whether or not snelled	5%		NO	CRMI/63	