

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
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92060000	Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas)		4.7%		1.7%	
9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)		4.7%		1.7%	
9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments		4.7%		1.7%	
9209	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		4.7%		1.7%	

CHAPTER – 93
ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

9301	Military weapons, other than revolvers, pistols and the arms of heading 9307		Nil		Nil	
93020000	Revolvers and pistols, other than those of heading 9303 or 9304		Nil		Nil	
9303	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)		Nil		Nil	
93040000	Other arms (for example, spring, air or gas guns and pistols, truncheons), exclu-		Nil		Nil	

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	ding those of heading 9307					
9305	Parts and accessories of articles of headings 9301 to 9304		Nil		Nil	
9306	Bombs , grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads		Nil		Nil	
9307	Swords, cut lasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor		Nil		Nil	

CHAPTER – 94

FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS

9401	Seats(other than those of heading 9402), whether or not convertible into beds, and parts thereof	Kg	4.7%	17.6	1.7%	6.4
9402	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles	Kg	4.7%	17.6	1.7%	6.4
9403	Other furniture and parts thereof					
940301	Folding Bed made of Mild Steel	Kg	4.7%	17.6	1.7%	6.4
940302	Other furniture articles made of steel or plastics	Kg	4.7%	17.6	1.7%	6.4
940303	PU Painted Chairs made of Rubber Wood - White/Black	Kg	3%	11.2	3%	11.2
940399	Other furniture articles made out of other materials including wood, bamboo or cane	Kg	4.7%	17.6	1.7%	6.4
9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with					

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	springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered					
940401	Pillows / Cushions / Quilts / Pouffles filled with poly-fil/ polyfill	Kg	9.2%	94	1.1%	11.2
940402	Others	Kg	4.7%	17.6	1.7%	6.4
9405	Lamps and lighting fittings including searchlights and spotlights 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					
940501	Hurricane Lantern made of Tin plate	Kg	4.7%	23.5	1.7%	8.5
940502	Lamps made of brass	Kg	11.5%	130	2.2%	24.9
940503	Lamps made of copper	Kg	11.5%	160	2.2%	30.6
940504	Lamps made of iron	Kg	8.6%	43	1.7%	8.5
940505	Lamps made of aluminium	Kg	6.6%	67	1.7%	17.3
940506	Lanterns/Lamps predominantly of glass	Kg	7%	72	1.7%	17.5
940507	Outdoor Weather proof light fitting round/ Oval Shape with Glass Shell excluding Automotive light fittings.	Kg	2.6%	26.7	2.6%	26.7
940508	Pressure lamps/ blow lamps/ pressure lanterns		1.9%		1.9%	
940599	Others	Kg	4.7%	23.5	1.7%	8.5
9406	Prefabricated buildings		1.7%		1.7%	

CHAPTER – 95

TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF

9501	Deleted					
9502	Deleted					
9503	Tricycles, scooter, pedal cars and similar wheeled toys, dolls' carriages, dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds					
950301	Cricket bats made of plastic	piece	5.2%	14.5	1.7%	4.7
950302	Plastic rounder bat	piece	5.2%	10.4	1.7%	3.4
950303	Cricket sets made of plastic consisting of two bats, two balls, two bases and six stumps in a nylon carrying bag	piece	5.2%	71.5	1.7%	23.4

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950304	Soft Stuffed Toys made of Pile Fabric		1.7%		1.7%	
950305	PVC inflatable Toys		1.7%		1.7%	
950399	Other	Kg	4.7%	26.9	1.7%	9.7
9504	Video game consoles and machines, articles of funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment					
950401	Carrom Board, with or without coins and strikers	piece	6.7%	91.9	1.7%	23.3
950402	Playing cards		1.7%		1.7%	
950403	Others		1.7%		1.7%	
9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes		1.7%		1.7%	
9506	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or out-door games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools					
950601	Articles and equipment for table-tennis namely table tennis rackets	piece	11.4%	75.2	4.7%	31
950602	Articles and equipment for table-tennis namely table tennis tables	piece	10.1%	1824	2.7%	487.6
950603	Articles and equipment for table-tennis namely table tennis net sets	piece	6.6%	20.8	1.7%	5.4
950604	Tennis, badminton or similar rackets, whether or not strung:	piece	5.5%	27.5	1.7%	8.5
950605	Lawn-tennis balls	piece	11.4%	4.5	2.7%	1.1
950606	Inflatable balls made of leather	piece	4.9%	9.2	1.7%	3.2
950607	Inflatable synthetic balls made of PVC/rubber	piece	11.2%	38	1.7%	5.8
950608	Inflatable balls made of Polyurethane	piece	13.4%	106	3.9%	30.9
950609	Rubber bladders	piece	9.3%	4.8	1.7%	0.9
950610	Basket ball unit Junior shot/EASI shot	Unit	4.7%	119.6	1.7%	43.2
950611	Basket ball unit smart shot/little shot	Unit	5.7%	80.3	1.7%	24.0

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950612	Unit basket ball ring	Unit	5.7%	25.1	1.7%	7.5
950613	Basket ball ring with one spring / two springs / three springs	Unit	5.7%	80.4	1.7%	24.0
950614	Easy play/easy store netball unit		2.9%		1.7%	
950615	Unit netball goal ring		2.9%		1.7%	
950616	Unit netball ring detachable and fixing		2.9%		1.7%	
950617	Netball goal post with ring	Unit	4.7%	69.7	1.7%	25.2
950618	Tchouk ball frame	piece	5.7%	137.6	1.7%	41.0
950619	Ball cage of steel	Unit	5.7%	200.6	1.7%	59.8
950620	Cricket balls, hockey balls and other balls	piece	4.6%	23.3	1.7%	8.6
950621	Cricket, Hockey, Boxing, Football and other Sports Gloves.	Pair	7.3%	51.6	1.7%	12.0
950622	Cricket bats	piece	10.5%	672	6.3%	403.2
950623	Deleted					
950624	Deleted					
950625	Deleted					
950626	Hockey sticks	piece	6.5%	16.5	1.7%	4.3
950627	Leg Guards	Pair	9.3%	69.5	1.7%	12.7
950628	Abdominal/elbow guard	piece	9.3%	9.3	1.7%	1.7
950629	Shoulder/Shin Guard	piece	9.3%	14	1.7%	2.6
950630	Other sports protective equipment not elsewhere specified	piece	9.3%	32.7	1.7%	6.0
95069960	Sports net	Kg	14.3%	60.5	4.2%	17.8
95069961	General physical and exercise equipment including track and field equipment	Kg	4.7%	17.6	1.7%	6.4
95069962	Croquet set	piece	4.7%	23.5	1.7%	8.5
95069963	Rounder's bat of wood	piece	9.3%	44.9	1.7%	8.2
95069964	Indoor felt football/soccer balls having felt football material	piece	2.6%	10.4	2.6%	10.4
95069999	Others		1.7%		1.7%	
9507	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 9208 or 9705) and similar hunting or shooting requisites		1.7%		1.7%	
9508	Roundabouts, swings, shooting galleries and other fairground amusements; traveling circuses, traveling menageries and traveling theatres		1.7%		1.7%	

CHAPTER – 96

			A		B	
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MISCELLANEOUS MANUFACTURED ARTICLES						
9601	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)		Nil		Nil	
9602	Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin		1.7%		1.7%	
9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)		1.7%		1.7%	
96040000	Hand sieves and hand riddles		1.7%		1.7%	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning		1.7%		1.7%	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks		1.7%		1.7%	
9607	Slide fasteners and parts thereof					
960701	Zipper made of brass	Kg	2.6%	29.4	2.6%	29.4
960702	Others		1.7%		1.7%	
9608	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens; stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen holders, pencil holders					

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	and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609					
960810	Ball point pen, all sorts (including rolling ball pen)	1000 Pcs.	6.8%	910	2.4%	321.2
960820	Felt tipped and other porous-tipped pens and markers	1000 Pcs.	6.7%	1450	2.4%	519.4
	Fountain pens, Stylograph pens and Others.					
960831	Indian ink drawing pens	1000 Pcs.	3.7%	411.9	1.9%	211.5
96083110	Stylograph pens	1000 Pcs.	3.7%	411.9	1.9%	211.5
96083190	Other	1000 Pcs.	3.7%	411.9	1.9%	211.5
960839	Other :					
96083910	High value writing instruments including fountain pens and ball point pens (₹ 100 and above FOB per unit)		1.7%		1.7%	
96083920	With body or cap of precious metal or rolled precious metal		Nil		Nil	
	Other fountain pen:					
96083931	With body or cap of precious metal or rolled precious metal		Nil		Nil	
96083939	Other		1.7%		1.7%	
	Other:					
96083991	With body or cap of precious metal or rolled precious meta		Nil		Nil	
96083999	Other		1.7%		1.7%	
96084000	Propelling or sliding pencils	1000 Pcs.	4.8%	465	1.7%	164.7
96085000	Sets of articles from two or more of the foregoing sub-headings	1000 Pcs.	4.8%	465	1.7%	164.7
960860	Refills for ball point pens, comprising the ball point and ink-reservoir:	1000 Pcs.	4.8%	465	1.7%	164.7
96086010	With liquid ink (for rolling ball-pen)	1000 Pcs.	4.8%	465	1.7%	164.7
96086090	Other		1.7%		1.7%	
960891	Pen nibs and nib points	1000 Pcs.	4.8%	334.5	1.7%	118.5
96089110	Nib points for pen		1.7%		1.7%	
96089120	Nibs of wool felt or plastics for use in the manufacture of porous tip pen or markers	1000 Pcs.	4.8%	334.5	1.7%	118.5
96089140	Other pen nibs	1000 Pcs.	4.8%	334.5	1.7%	118.5
	Other:					
96089191	Of metal	1000 Pcs.	4.8%	334.5	1.7%	118.5
96089199	Other		1.7%		1.7%	
960899	Other:		1.7%		1.7%	
96089910	Pen holders, pencil holders and similar holders		1.7%		1.7%	

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96089999	Other		1.7%		1.7%	
9609	Pencils (other than pencils of heading 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks		1.7%		1.7%	
96100000	Slates and boards, with writing or drawing surfaces, whether or not framed		1.7%		1.7%	
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		1.7%		1.7%	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes					
961201	Inked Jumbo Rolls of Computer Printer Ribbon		1.7%		1.7%	
961299	Others		1.7%		1.7%	
9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks		1.7%		1.7%	
96140000	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof		1.7%		1.7%	
9615	Combs, hair-slides and the like, hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof					
961501	Combs, made of plastics	Kg	7.2%	21.6	1.7%	5.1
961502	Combs, made of metal	Kg	7.2%	23.7	1.7%	5.6
961503	Hair Brush with Comb and Mirror		1.9%		1.9%	
961599	Others		1.7%		1.7%	
9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of		1.7%		1.7%	

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	cosmetics or toilet preparations					
9617	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners					
961701	Stainless Steel Vacuum flask		1.9%		1.9%	
961799	Others		1.7%		1.7%	
96180000	Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing		1.7%		1.7%	
9619	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material		1.7%		1.7%	

CHAPTER – 97

WORKS OF ART, COLLECTOR'S' PIECES AND ANTIQUES

9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques		Nil		Nil	
97020000	Original engravings, prints and lithographs		Nil		Nil	
9703	Original sculptures and statuary, in any material		Nil		Nil	
9704	Postage or revenue stamps, stamp-post marks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907		Nil		Nil	
9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest		Nil		Nil	
97060000	Antiques of an age exceeding one hundred years		Nil		Nil	

[F.No. 609/111/2013-DBK]

(Rajiv Talwar)
Joint Secretary to the Government of India