

| Tariff Item | Description of goods | Unit | A | | B | |
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|--------|---|----|-------|------|------|-----|
| 8202 | Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades) | KG | 8.5% | 6.6 | 1% | 0.8 |
| 8203 | Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe -cutters, bolt croppers, perforating punches and similar hand tools | KG | 13.5% | 20.8 | 2.5% | 3.9 |
| 8204 | Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles | | | | | |
| 820401 | Coated or plated with Nickel | KG | 11% | 16.8 | 2.1% | 3.2 |
| 820402 | Others | KG | 11% | 12.6 | 2.1% | 2.4 |
| 8205 | Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices; clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks | KG | 11% | 16.8 | 2.1% | 3.2 |
| 8206 | Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale | KG | 11% | 16.8 | 2.1% | 3.2 |

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|--------|--|----|------|------|------|-----|
| 8207 | Interchangeable tools for hand tools, whether or not power-operated, or for machine – tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools | | | | | |
| 820701 | of high speed steel | KG | 11% | 47.2 | 2.1% | 9 |
| 820702 | others | KG | 11% | 16.8 | 2.1% | 3.2 |
| 8208 | Knives and cutting blades, for machines or for mechanical appliances | KG | 8.5% | 6.8 | 1% | 0.8 |
| 8209 | Plates, sticks, tips and the like for tools, unmounted, of cermets | | 1% | | 1% | |
| 8210 | Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink | KG | 8.5% | 6.8 | 1% | 0.8 |
| 8211 | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor | | | | | |
| 821101 | of stainless steel | KG | 15% | 22 | 1.3% | 1.9 |
| 821102 | others | KG | 7.5% | 7.5 | 1% | 1 |
| 8212 | Razors and razor blades (including razor blanks in strips) | KG | 7.5% | 24.8 | 1% | 3.3 |

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|--------|--|----|------|------|------|-----|
| 8213 | Scissors, tailors' shears and similar shears, and blades therefore | KG | 9.5% | 12.1 | 1% | 1.3 |
| 8214 | Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files) | | | | | |
| 821401 | of stainless steel | KG | 15% | 22 | 1.3% | 1.9 |
| 821402 | Others | KG | 7.5% | 11.8 | 1% | 1.6 |
| 8215 | Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware | | | | | |
| 821501 | of stainless steel | KG | 15% | 22 | 1.3% | 1.9 |
| 821502 | Others | KG | 7.5% | 11.8 | 1% | 1.6 |

Chapter 83

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|------|---|--|--|--|--|--|
| 83 | Miscellaneous articles of base metal | | | | | |
| 8301 | Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal | | | | | |

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|--------|---|----|-------|-----|------|-----|
| 830101 | Brass | KG | 15% | 75 | 4.4% | 22 |
| 830102 | Others | KG | 10.5% | 9.5 | 1% | 0.9 |
| 8302 | 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 mountings of base metal; automatic door closures of base metal | | | | | |
| 830201 | Brass builder Hardware | KG | 15% | 75 | 4.4% | 22 |
| 830202 | Others | KG | 8.5% | 9.4 | 1% | 1.1 |
| 8303 | 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 | 8.5% | 9.4 | 1% | 1.1 |
| 8304 | 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 9403 | KG | 8.5% | 8.4 | 1% | 1 |
| 8305 | Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal | KG | 8.5% | 8.5 | 1% | 1 |

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| 8306 | Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal | | | | | |
| 830601 | of brass and other copper alloys | KG | 15% | 75 | 4.4% | 22 |
| 830602 | of copper | KG | 15% | 110 | 2.6% | 19.1 |
| 830603 | Others | KG | 8.5% | 8.5 | 1% | 1 |
| 8307 | Flexible tubing of base metal, with or without fittings | KG | 9.5% | 6.7 | 1 % | 0.7 |
| 8308 | Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metals | KG | 8.5% | 7.7 | 1% | 0.9 |
| 8309 | Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal | | | | | |
| 830901 | Of Aluminium | KG | 11.5% | 16.1 | 1% | 1.4 |
| 830902 | Others | KG | 8.5% | 7.7 | 1% | 0.9 |

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|--------|---|----|------|-----|------|------|
| 8310 | Sign-plates, name -plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405 | | | | | |
| 831001 | of Brass | KG | 9.5% | 50 | 2.5% | 13.2 |
| 831002 | Others | KG | 8.5% | 7.7 | 1% | 0.9 |
| 8311 | Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying | | 1% | | 1% | |

Chapter 84

| | | | | | | |
|------|--|--|------|--|------|--|
| 84 | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof | | | | | |
| 8401 | Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation | | Nil | | Nil | |
| 8402 | Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers | | 1.3% | | 1.3% | |

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|------|---|--|------|--|------|--|
| 8403 | Central heating boilers other than those of heading 8402 | | 1.3% | | 1.3% | |
| 8404 | Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units | | 1.3% | | 1.3% | |
| 8405 | Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers | | 1.3% | | 1.3% | |
| 8406 | Steam turbines and other vapour turbines | | 1.3% | | 1.3% | |
| 8407 | Spark-ignition reciprocating or rotary internal combustion piston engines | | 1.3% | | 1.3% | |
| 8408 | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) | | 1.3% | | 1.3% | |
| 8409 | Parts suitable for use solely or principally with the engines of heading 8407 or 8408 | | 1.3% | | 1.3% | |
| 8410 | Hydraulic turbines, water wheels, and regulators therefor | | 1.3% | | 1.3% | |

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|--------|--|--------------------------------------|------|-------|------|-------|
| 8411 | Turbo-jets, turbo-propellers and other gas turbines | | 1.3% | | 1.3% | |
| 8412 | Other engines and motors | | 1.3% | | 1.3% | |
| 8413 | Pumps for liquids, whether or not fitted with a measuring device; liquid elevators | | | | | |
| 841301 | Deep Well Hand pump complete without connecting Rods with/ without spares & Tools(Net weight of pump minimum 70 Kg) | No. | 3.2% | 640 | 1% | 200 |
| 841302 | Deepwell hand pump with connecting rods. | No (net wt of pump minimum 96.37 kg) | 3.2% | 800 | 1% | 250 |
| 841303 | Power driven centrifugal Pump with motor or frame size 1071 (0.5HP). | No. | 3.2% | 130 | 1% | 40 |
| 841304 | Power driven centrifugal pump with motor of frame size 1063 (0.5HP). | No. | 3.2% | 85 | 1% | 26 |
| 841305 | Power driven centrifugal pump with 0.75 HP motor. | No. | 3.2% | 256 | 1% | 80 |
| 841306 | Power driven centrifugal pump with 1HP motor. | No. | 3.2% | 225 | 1% | 70 |
| 841307 | Submersible Water pump sets comprising of Pumps, Motors, Pumpsets & Accessories thereof such as cable, control panels & pipes (Capacity from 30 to 90 HP) (Minimum export product weight not less than 237.4 Kgs.) | set | 1.3% | 688.6 | 1.3% | 688.6 |

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| 841308 | Submersible water pump sets comprising of Pumps, Motors, Pumpsets & Accessories thereof such as cable, control panels & pipes (capacity from 7.5 to 30 HP) (Minimum export product weight not less than 99.5 Kgs.) | set | 1.3% | 319 | 1.3% | 319 |
| 841309 | Submersible Water Pumps Set comprising of Motors, Pumpsets & Accessories thereof such as cable, control panels & pipes (capacity upto 7.5 HP) | Set. | 1.3% | 134.2 | 1.3% | 134.2 |
| 841310 | Others | | 1% | | 1% | |
| 8414 | Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters | | | | | |
| 841401 | Hermetically sealed Compressors for airconditioning using R-22 refrigerant gas | unit | 6.8% | 300 | 6.8% | 300 |
| 841402 | Hermetically sealed Compressors for refrigerators and commercial refrigeration applications using eco friendly gases | unit | 5.5% | 60 | 5.5% | 60 |
| 841499 | others | | 1.3% | | 1.3% | |

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| 8415 | Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated | | 1.3% | | 1.3% | |
| 8416 | Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances | | 1% | | 1% | |
| 8417 | Industrial or laboratory furnaces and ovens, including incinerators, non-electric | | 1% | | 1% | |
| 8418 | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415 | | 1.3% | | 1.3% | |

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| 8419 | Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric | | 1 % | | 1% | |
| 8420 | Calendering or other rolling machines, other than for metals or glass, and cylinders therefor | | 1 % | | 1% | |
| 8421 | Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases | | 1.3% | | 1.3% | |

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|--------|---|----|------|-----|----|-----|
| 8422 | Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages | | 1 % | | 1% | |
| 8423 | Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds | | | | | |
| 842301 | Cast Iron Weights | KG | 8.5% | 5.2 | 1% | 0.6 |
| 842302 | Others | | 1 % | | 1% | |
| 8424 | 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 | | 1% | | 1% | |
| 8425 | Pulley tackle and hoists other than skip hoists; winches and capstans; jacks | | 1% | | 1% | |

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| 8426 | Ship's derricks; cranes including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane | | 1.3% | | 1.3% | |
| 8427 | Fork-lift trucks; other works trucks fitted with lifting or handling equipment | | 1.3% | | 1.3% | |
| 8428 | Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics) | | 1.3% | | 1.3% | |
| 8429 | Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers | | 1.3% | | 1.3% | |
| 8430 | Other moving, grading, leveling, scrapping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile -drivers and pile -extractors; snow-ploughs and snow-blowers | | 1.3% | | 1.3% | |
| 8431 | Parts suitable for use solely or principally with the machinery of headings 8425 to 8430 | | 1.3% | | 1.3% | |
| 8432 | Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers | | | | | |

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|--------|---|----|------|------|------|-----|
| 843201 | Tiller Left Hand or Right Hand | MT | 8.5% | 5525 | 1% | 650 |
| 843202 | Others | | 1 % | | 1% | |
| 8433 | 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 8437 | | 1.3% | | 1.3% | |
| 8434 | Milking machines and dairy machinery | | 1.3% | | 1.3% | |
| 8435 | Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages | | 1% | | 1% | |
| 8436 | Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders | | 1% | | 1% | |
| 8437 | Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery | | 1.3% | | 1.3% | |

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|------|--|--|------|--|------|--|
| 8438 | 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 | | 1.3% | | 1.3% | |
| 8439 | Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard | | 1.3% | | 1.3% | |
| 8440 | Book-binding machinery, including book-sewing machines | | 1.3% | | 1.3% | |
| 8441 | Other machinery for making up paper pulp, paper or paper board, including cutting machines of all kinds | | 1.3% | | 1.3% | |
| 8442 | Machinery, apparatus and equipment (other than the machine-tools of headings 8456 to 8465), for type -founding or type -setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) | | | | | |

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|--------|--|----|------|----|------|----|
| 844201 | Textile Machinery Spare parts: perforated Nickel Screen | KG | 1.7% | 44 | 1.7% | 44 |
| 844202 | others | | 1.3% | | 1.3% | |
| 8443 | Printing machinery used for printing by means of the printing type, blocks, plates, cylinders and other printing components of heading 8442; ink-jet printing machines, other than those of heading 8471; machines for uses ancillary to printing | | 1.3% | | 1.3% | |
| 8444 | Machines for extruding, drawing, texturing or cutting man-made textile materials | | 1.7% | | 1.7% | |
| 8445 | Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447 | | 1.7% | | 1.7% | |
| 8446 | Weaving machines (looms) | | 1.7% | | 1.7% | |
| 8447 | Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting | | 1.7% | | 1.7% | |

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|------|--|--|------|--|------|--|
| 8448 | Auxiliary machinery for use with machines of headings 8444, 8445, 8446 or 8447 (for example, dobbies, jacquaards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of headings 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald frames, hosiery needles) | | 1.7% | | 1.7% | |
| 8449 | Machinery for the manufacture or finishing of felt or non-wovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats | | 1.7% | | 1.7% | |
| 8450 | Household or laundry-type washing machines, including machines which both wash and dry | | 1.3% | | 1.3% | |

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| 8451 | Machine ry (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing,pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines forapplying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics | | 1.3% | | 1.3% | |
| 8452 | Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles | | 1.3% | | 1.3% | |
| 8453 | Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines | | 1.3% | | 1.3% | |
| 8454 | Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries | | 1% | | 1% | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

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|------|--|--|------|--|------|--|
| 8455 | Metal-rolling mills and rolls therefor | | 1% | | 1% | |
| 8456 | Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultra-sonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes | | 1.3% | | 1.3% | |
| 8457 | Machining centres, unit construction machines (single station) and multi-station transfer machines for working metal | | 1.3% | | 1.3% | |
| 8458 | Lathes (including turning centres) for removing metal | | 1.3% | | 1.3% | |
| 8459 | Machine-tools (including way-type unit head machines) for drilling, boring, milling, treading or tapping by removing metal, other than lathes (including turning centres) of heading 8458 | | 1.3% | | 1.3% | |
| 8460 | Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461 | | 1.3% | | 1.3% | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

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|------|--|--|------|--|------|--|
| 8461 | Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine tools working by removing metal, or cermets, not elsewhere specified or included | | 1.3% | | 1.3% | |
| 8462 | Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides not specified above | | 1.3% | | 1.3% | |
| 8463 | Other machine-tools for working metal, or cermets, without removing material | | 1.3% | | 1.3% | |
| 8464 | Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass | | 1.3% | | 1.3% | |
| 8465 | Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials | | 1.3% | | 1.3% | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

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|------|--|--|------|--|------|--|
| 8466 | Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool, for working in the hand | | 1.3% | | 1.3% | |
| 8467 | Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor | | 1.3% | | 1.3% | |
| 8468 | Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8515; gas-operated surface tempering machines and appliances | | 1.3% | | 1.3% | |
| 8469 | Typewriters other than printers of heading 8471; word-processing machines | | 1% | | 1% | |
| 8470 | Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers | | 1% | | 1% | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

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|------|---|--|----|--|----|--|
| 8471 | Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included | | 1% | | 1% | |
| 8472 | Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic bank note dispensers, coin sorting machines, coin counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines) | | 1% | | 1% | |
| 8473 | Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8469 to 8472 | | 1% | | 1% | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

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|------|---|--|------|--|------|--|
| 8474 | Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand | | 1.3% | | 1.3% | |
| 8475 | Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes; machines or manufacturing or hot working glass or glassware | | 1.3% | | 1.3% | |
| 8476 | Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines | | 1.3% | | 1.3% | |
| 8477 | Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter | | 1.3% | | 1.3% | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

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|--------|--|----|------|----|------|------|
| 8478 | Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter | | 1.3% | | 1.3% | |
| 8479 | Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter | | 1.3% | | 1.3% | |
| 8480 | Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics | | 1% | | 1% | |
| 8481 | Taps, cocks, valves and similar appliances for pipes, boilers shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves | | | | | |
| 848101 | of Brass/Gun metal | KG | 9.5% | 50 | 2.5% | 13.2 |
| 848102 | Others | | 1.3% | | 1.3% | |
| 8482 | Ball or roller bearings | | 1.3% | | 1.3% | |
| 8483 | Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints) | | | | | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

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|-------------|--|----|------|----|------|---|
| 848301 | Cam Shaft | KG | 8.5% | 12 | 2.8% | 4 |
| 848302 | Wheel Pulley MB with ZP Lever (Lever plated with Zinc and wheel Pulley Painted) | KG | 8.5% | 12 | 2.8% | 4 |
| 848303 | Cam | KG | 8.5% | 12 | 2.8% | 4 |
| 848304 | Crank Shaft (for four wheelers) | KG | 8.5% | 12 | 2.8% | 4 |
| 848305 | Crank Shaft (for two wheelers) | KG | 8.5% | 12 | 2.8% | 4 |
| 848306 | Others | | 1.3% | | 1.3% | |
| 8484 | Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals | | 6.5% | | 6.5% | |
| 8485 | Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter | | 1% | | 1% | |

Chapter 85

85. Electrical machinery and equipment and parts thereof ; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

| | | | | | | |
|-------------|---|--|------|--|------|--|
| 8501 | Electric motors and generators (excluding generating sets) | | 2.5% | | 2.5% | |
| 8502 | Electric generating sets and rotary converters | | 2.5% | | 2.5% | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

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|--------|--|-------|------|----|------|----|
| 8503 | Parts suitable for use solely or principally with the machines of heading 8501 or 8502 | | 2.5% | | 2.5% | |
| 8504 | Electrical transformers, static converters (for example, rectifiers) and inductors | | 2.5% | | 2.5% | |
| 8505 | Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; Electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads | | | | | |
| 850501 | Soft ferrite component | | 1% | | 1% | |
| 850502 | others | | 1.7% | | 1.7% | |
| 8506 | Primary cells and primary batteries | | 2.5% | | 2.5% | |
| 8507 | Electric accumulators, including separators therefor, whether or not rectangular (including square) | piece | 2.5% | 30 | 2.5% | 30 |
| 8508 | Omitted | | | | | |
| 8509 | Electro-mechanical domestic appliances, with self-contained electric motor | | 2.5% | | 2.5% | |
| 8510 | Shavers, hair clippers and hair-removing appliances, with self-contained electric motor | | 2.5% | | 2.5% | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

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|------|---|--|------|--|------|--|
| 8511 | Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines | | 2.5% | | 2.5% | |
| 8512 | Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles | | 2.5% | | 2.5% | |
| 8513 | Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512 | | 2.5% | | 2.5% | |
| 8514 | Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss | | 2.5% | | 2.5% | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

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|------|--|--|------|--|------|--|
| 8515 | Electric (including electrically heated gas), laser or other light or photo beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; Electric machines and apparatus for hot spraying of metals or cermets | | 2.5% | | 2.5% | |
| 8516 | Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electrico-thermic hair-dressing apparatus (for example hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; Other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545 | | 2.5% | | 2.5% | |
| 8517 | Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones | | 3.3% | | 3.3% | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

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|------|--|--|------|--|------|--|
| 8518 | Microphones and stands therefor; Loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets | | 1.7% | | 1.7% | |
| 8519 | Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound-recording device | | 3.3% | | 3.3% | |
| 8520 | Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device | | 3.3% | | 3.3% | |
| 8521 | Video recording or reproducing apparatus, whether or not incorporating a video tuner | | 3.3% | | 3.3% | |
| 8522 | Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521 | | 1.7% | | 1.7% | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

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|--------|---|--|------|--|------|--|
| 8523 | Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37 | | | | | |
| 852301 | Floppy diskettes | | 1% | | 1% | |
| 852302 | others | | 2.5% | | 2.5% | |
| 8524 | Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37 | | 2.5% | | 2.5% | |
| 8525 | Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still-image video cameras and other video camera recorders; digital cameras | | 3.3% | | 3.3% | |
| 8526 | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus | | 3.3% | | 3.3% | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

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|--------|---|-------|------|-----|------|-----|
| 8527 | 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 | | 3.3% | | 3.3% | |
| 8528 | Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors | Piece | 5% | 500 | 5% | 500 |
| 8529 | Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528 | | | | | |
| 852901 | Electric tuner for colour television | | 1% | | 1% | |
| 852902 | others | | 2.5% | | 2.5% | |
| 8530 | Electrical signaling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608) | | 4.2% | | 4.2% | |
| 8531 | Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530 | | 3.3% | | 3.3% | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

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|------|--|--|------|--|------|--|
| 8532 | Electrical capacitors, fixed, variable or adjustable (pre-set) | | 1% | | 1% | |
| 8533 | Electrical resistors (including rheostats and potentiometers), other than heating resistors | | 1.7% | | 1.7% | |
| 8534 | Printed circuits | | 1.7% | | 1.7% | |
| 8535 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lighting arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts | | 3.3% | | 3.3% | |
| 8536 | 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 | | 4.2% | | 4.2% | |
| 8537 | Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517 | | 4.2% | | 4.2% | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

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|--------|--|-------|------|-----|------|-----|
| 8538 | Parts suitable for use solely or principally with the apparatus of headings 8535, 8536 or 8537 | | 2.5% | | 2.5% | |
| 8539 | Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps | | 2.5% | | 2.5% | |
| 8540 | Thermionic, cold cathode or photocathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes) | | | | | |
| 854001 | Colour picture tubes | piece | 4.2% | 200 | 4.2% | 200 |
| 854002 | Black and white picture tubes | piece | 4.2% | 40 | 4.2% | 40 |
| 854003 | Monitor tubes | piece | 1.7% | | 1.7% | |
| 854004 | others | | 1% | | 1% | |
| 8541 | Diodes, transistors and similar semi-conductor devices; Photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals | | 1% | | 1% | |
| 8542 | Electronic integrated circuits and micro-assemblies | | 1% | | 1% | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

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|------|---|--|------|--|------|--|
| 8543 | Electrical machines and apparatus having individual functions, not specified or included elsewhere in this Chapter | | 2.5% | | 2.5% | |
| 8544 | Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors | | 3.3% | | 3.3% | |
| 8545 | Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without, metal; of a kind used for electrical purposes | | 1.7% | | 1.7% | |
| 8546 | Electrical insulators of any material | | 1.7% | | 1.7% | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------------|--|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8547 | Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material | | 2.5% | | 2.5% | |
| 8548 | Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter | | Nil | | Nil | |
| Chapter 86 | | | | | | |
| 86 | Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signaling equipment of all kinds | | | | | |
| 8601 | Rail locomotives powered from an external source of electricity or by electric accumulators | | 2% | | 2% | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

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|------|--|--|----|--|----|--|
| 8602 | Other rail locomotives; locomotive tenders | | 2% | | 2% | |
| 8603 | Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604 | | 1% | | 1% | |
| 8604 | Rail or tramway maintenance or service vehicles whether or not self-propelled (for example, workshops, cranes, ballast tampers, track-liners, testing coaches and track inspection vehicles) | | 1% | | 1% | |
| 8605 | Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604) | | 1% | | 1% | |
| 8606 | Railway or tramway goods vans and wagons, not self-propelled | | 1% | | 1% | |
| 8607 | Parts of railway or tramway locomotives or rolling-stock | | 1% | | 1% | |
| 8608 | Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signaling, safety or traffic control equipment for railway, tramways, roads, inland waterways, parking facilities, port installation or air-fields; parts of the foregoing | | 1% | | 1% | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

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|------|--|--|----|--|----|--|
| 8609 | Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport | | 1% | | 1% | |
|------|--|--|----|--|----|--|

Chapter 87

| | | | | | | |
|------|---|--|----|--|----|--|
| 87 | Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof | | | | | |
| 8701 | Tractors (other than tractors of heading 8709) | | 1% | | 1% | |
| 8702 | Motor vehicles for the transport of ten or more persons, including the driver | | 1% | | 1% | |
| 8703 | Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars | | 1% | | 1% | |
| 8704 | Motor vehicles for the transport of goods | | 1% | | 1% | |
| 8705 | Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixers lorries, spraying lorries, mobile workshops, mobile radiological units) | | 1% | | 1% | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

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|---------|--|----|------|------|------|-----|
| 8706 | Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705 | | 1% | | 1% | |
| 8707 | Bodies (including cabs), for the motor vehicles of headings 8701 to 8705 | | 1.3% | | 1.3% | |
| 8708 | Parts and accessories of the motor vehicles of headings 8701 to 8705 | | | | | |
| 870801 | Nozzles | KG | 8.5% | 8 | 2% | 1.9 |
| 870802 | Piston Pin/ Gudgeon Pin | KG | 8.5% | 7.4 | 2% | 1.7 |
| 870803 | Steel Anchor Pin | KG | 8.5% | 6.4 | 2% | 1.5 |
| 870804 | BB Axle | KG | 8.5% | 6.4 | 2% | 1.5 |
| 870805 | Brake shoe plate | KG | 8.5% | 6.1 | 2% | 1.4 |
| 870806 | Chain Cover Hinges Shackle Plates made of CRCA Sheet | KG | 8.5% | 4.4 | 2% | 1 |
| 870807 | Connecting Rods | KG | 8.5% | 8.5 | 2% | 2 |
| 870808 | Crank for chain wheel | KG | 8.5% | 8.5 | 2% | 2 |
| 870809 | Front Axle beam/I-Beam, made of alloy steel | KG | 8.5% | 12.8 | 3.8% | 5.7 |
| 870810 | Front Axle beam/I-Beam, made of non-alloy steel | KG | 8.5% | 12 | 2.5% | 3.5 |
| 8708011 | Full Tension Sleeve made of Steel. | KG | 8.5% | 8 | 2% | 1.9 |
| 8708012 | Spokes (Galvanised) | KG | 8.5% | 6.4 | 2% | 1.5 |
| 8708013 | Machined trailer ball/hitch pin/linkage pin | KG | 8.5% | 10.4 | 2% | 2.4 |
| 8708014 | Push rod | KG | 8.5% | 7.4 | 2% | 1.7 |
| 8708015 | Radiator Cap | KG | 8.5% | 4.4 | 2% | 1 |
| 8708016 | Sleeve Shaft and Ball Joint | KG | 8.5% | 6.5 | 2% | 1.5 |
| 8708017 | Slip Stub Shaft | KG | 8.5% | 9 | 2% | 2.1 |
| 8708018 | Spindles | KG | 8.5% | 8.5 | 2% | 2 |
| 8708019 | Sprocket | KG | 8.5% | 13.1 | 2% | 3.1 |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

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|---------|--|----|-------|------|----|-----|
| 8708020 | V-Belt Cover BcP | KG | 8.5% | 13.1 | 2% | 3.1 |
| 8708021 | Valve Tappets | KG | 8.5% | 7.4 | 2% | 1.7 |
| 8708022 | Automotive Radiator Core of Copper/Brass construction | KG | 8.5% | 38.3 | 2% | 9 |
| 8708023 | Automotive Radiator assembly with radiator core of Copper/Brass construction | KG | 8.5% | 38.3 | 2% | 9 |
| 8708024 | Automotive Radiator assembly with radiator core of Steel/Brass construction | KG | 8.5% | 25 | 2% | 5.9 |
| 8708025 | Roller for auto break shoe | KG | 8.5% | 6.4 | 2% | 1.5 |
| 8708026 | Spline Hub for Clutch Plates | KG | 8.5% | 13.4 | 2% | 3.2 |
| 8708027 | Front/rear axle shaft | KG | 8.5% | 7.4 | 2% | 1.7 |
| 8708028 | Auto Parts Double Brake Chamber Type 24 L/S | KG | 8.5% | 8 | 2% | 1.9 |
| 8708029 | Auto Parts Brake Chamber Type 16 L/S | KG | 8.5% | 8.5 | 2% | 2 |
| 8708030 | Auto Parts Brake Chamber Type 20 L/S | KG | 8.5% | 8.5 | 2% | 2 |
| 8708031 | Auto Parts Brake Chamber Type 24 L/S | KG | 8.5% | 8.5 | 2% | 2 |
| 8708032 | Auto Parts Brake Chamber Type 30 L/S | KG | 8.5% | 8.5 | 2% | 2 |
| 8708033 | Auto Parts Brake Chamber Type 30 S/S | KG | 8.5% | 8.5 | 2% | 2 |
| 8708034 | Steering Knuckle | KG | 8.5% | 17 | 2% | 4 |
| 8708035 | Tractor Parts- Top Link Assembly and Parts thereof | KG | 9.3% | 7.9 | 2% | 1.7 |
| 8708036 | Tractor Parts-Stabilizer Assembly/Chain Assembly and Parts thereof | KG | 9.8% | 6 | 2% | 1.2 |
| 8708037 | Tractor Parts- Lift Arm/Lower Link and Parts thereof | KG | 6.9% | 6.5 | 2% | 1.9 |
| 8708038 | Tractor Parts- Draw Bar | KG | 10.5% | 6.5 | 2% | 1.2 |
| 8708039 | Tractor Parts- Ratchet Jack Assembly and Parts thereof | KG | 7% | 7 | 2% | 2 |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

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|-------------|--|-------|------|-----|------|-----|
| 8708040 | Tractor Parts- Leveling Assembly and Parts thereof | KG | 7% | 5.8 | 2% | 1.7 |
| 8708041 | Tractor Parts- Ball for Tractor Parts | KG | 8.3% | 9.3 | 2% | 2.2 |
| 8708042 | Tractor Parts- Reducing Bush | KG | 8% | 8.6 | 2% | 2.2 |
| 8708043 | Tractor Parts - Tail Wheel (Rubber Wheel made of Steel) | KG | 8.6% | 4.3 | 2% | 1 |
| 8708044 | Tractor Parts-Stub Axle/Front Axle Spindle | KG | 6.4% | 6.3 | 2% | 2 |
| 8708045 | Tractor Parts- Tie Rod End and Parts thereof | KG | 8.1% | 5.9 | 2% | 1.5 |
| 8708046 | Tractor Parts- Harrow Disc/ Disc Blade (Plain) | KG | 8.9% | 5.2 | 2% | 1.2 |
| 8708047 | Tractor Parts- Harrow Disc (Notched) | KG | 9.9% | 6.1 | 2% | 1.2 |
| 8708048 | Others | | 1% | | 1% | |
| 8709 | Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles | | 1% | | 1% | |
| 8710 | Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles | | Nil | | Nil | |
| 8711 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side -cars; | | | | | |
| 871101 | Automotive Steel Wheel Rims 12"-13" (Excluding Wire Wheels) | 1 No. | 8.5% | 4.6 | 1.3% | 0.7 |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

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|-------------|---|---------|------|------|------|------|
| 871102 | Automotive Steel Wheel Rims 14"-16" (Excluding Wire Wheels) | 1 No. | 8.5% | 4.8 | 1.3% | 0.7 |
| 871103 | Others | | 1.3% | | 1.3% | |
| 8712 | Bicycles and other cycles (including delivery tricycles), not motorised | | | | | |
| 871201 | Complete bicycle | 1 No. | 11% | 183 | 1.3% | 21.6 |
| 871202 | Others | | 1.3% | | 1.3% | |
| 8713 | Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled | | 1.3% | | 1.3% | |
| 8714 | Parts and accessories of vehicles of headings 8711 to 8713 | | | | | |
| 871401 | BB axle | 100 Pcs | 13% | 177 | 1% | 13.6 |
| 871402 | BB Cup set of 3 | 1 Set | 11% | 1.3 | 1.1% | 0.15 |
| 871403 | BB Ring | 100 Pcs | 11% | 10.5 | 1.3% | 1.3 |
| 871404 | Brake set | 1 Set | 13% | 4.5 | 1.3% | 0.4 |
| 871405 | Chain | 100 Pcs | 13% | 375 | 1.3% | 0.4 |
| 871406 | Chain Adjuster | 1 pair | 13% | 0.2 | 1% | 0.02 |
| 871407 | Single speed Chainwheel & Crank (Crank made of steel) | 1 Set | 13% | 9.4 | 1% | 0.75 |
| 871408 | Cotter pin-Set of 2 | 1 Set | 13% | 0.32 | 1% | 0.02 |
| 871409 | Frame made of steel without B.B. cup & axle | 1 pc | 8.5% | 25.5 | 1.3% | 3.9 |
| 8714010 | Fork | 100 Pcs | 13% | 848 | 1.3% | 84.8 |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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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|-------------|--|--------------------------------|------|------|------|------|
| 871411 | Fork Fitting | 1 set | 11% | 2 | 1.3% | 0.24 |
| 871412 | Free wheel single speed | 100 Pcs | 11% | 157 | 1.3% | 18.6 |
| 871413 | Handle bar made of steel | 1 set | 13% | 13.2 | 1.3% | 1.3 |
| 871414 | Handle stem made of steel | 100 Pcs | 13% | 182 | 1.3% | 18.2 |
| 871415 | Hub (front or rear) made of steel | 100 Pcs | 12% | 501 | 1.1% | 45.9 |
| 871416 | Lamp bracket | 100 Pcs | 12% | 365 | 1.3% | 39.5 |
| 871417 | Mudguard (pair) | 1 pair | 13% | 10.1 | 1.3% | 1 |
| 871418 | Pedal (pair) | 1 pair | 13% | 4.8 | 1.7% | 0.6 |
| 871419 | Rim (pair) made of steel | 1 pair | 13% | 23.3 | 1.3% | 2.3 |
| 871420 | Saddle | 100 Pcs | 13% | 1123 | 1% | 86.4 |
| 871421 | Seat Pillar | 100 Pcs | 13% | 84.9 | 1.3% | 8.5 |
| 871422 | Spokes set of 144 pieces | 1 set | 11% | 8 | 1.7% | 1.2 |
| 871423 | Others | | 11% | | 1% | |
| 8715 | Baby carriages and parts thereof | | 8.5% | | 1% | |
| 8716 | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof | | 8.5% | | 1% | |
| 871601 | Truck & Trailer Wheels | 1 No. (Weight 46 Kgs +/-1%) | 8.5% | 338 | 1% | 39.8 |
| 871602 | Earth Moving Wheel Components, namely, Bead Seat Ring, Gutter Band Fixed Flange & Lock Ring | KG | 8.5% | 6.4 | 1% | 0.8 |
| 871603 | Others | | 1.3% | | 1.3% | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

Chapter 88

| 88 | Aircraft , spacecraft, and parts thereof | | | | | |
|------|--|--|------|--|----|--|
| 8801 | Balloons and dirigibles;gliders,hang gliders and other non-powered aircraft | | 2.1% | | 1% | |
| 8802 | Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles | | 2.1% | | 1% | |
| 8803 | Parts of goods of heading 8801 or 8802 | | 2.1% | | 1% | |
| 8804 | Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto | | 2.1% | | 1% | |
| 8805 | Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles | | 2.1% | | 1% | |

Chapter 89

| 89 | Ships, boats and floating structures | | | | | |
|------|---|--|------|--|----|--|
| 8901 | Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods | | 2.1% | | 1% | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

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|--------|---|--|------|--|-----|--|
| 8902 | Fishing vessels; factory ships and other vessels for processing or preserving fishery products | | 2.1% | | 1% | |
| 8903 | Yachts and other vessels for pleasure or sports; rowing boats and canoes | | 2.1% | | 1% | |
| 8904 | Tugs and pusher craft | | 2.1% | | 1% | |
| 8905 | Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms | | 2.1% | | 1% | |
| 8906 | Other vessels, including warships and lifeboats other than rowing boats | | | | | |
| 890601 | Warships | | Nil | | Nil | |
| 890602 | Others | | 2.1% | | 1% | |
| 8907 | Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons) | | 2.1% | | 1% | |
| 8908 | Vessels and other floating structures for breaking up | | Nil | | Nil | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

| Chapter 90 | | | | | | |
|------------|--|--|----|--|------|--|
| 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof | | | | | |
| 9001 | Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked | | | | | |
| 900101 | Optical fibres | | 1% | | 1% | |
| 900102 | Sheets & plates of polarising material | | 2% | | 2% | |
| 900103 | Others | | 5% | | 1% | |
| 9002 | Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked | | 7% | | 3.5% | |
| 9003 | Frames and mountings for spectacles, goggles or the like, and parts thereof | | 7% | | 3.5% | |
| 9004 | Spectacles, goggles and the like, corrective, protective or other | | 7% | | 3.5% | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

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|------|--|--|------|--|------|--|
| 9005 | Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy | | 7% | | 3.5% | |
| 9006 | Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flash bulbs other than discharge lamps of heading 8539 | | 5.3% | | 2% | |
| 9007 | Cinematographic cameras and projectors whether or not incorporating sound recording or reproducing apparatus | | 5.3% | | 2% | |
| 9008 | Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers | | 5.3% | | 2% | |
| 9009 | Photocopying apparatus incorporating an optical system or of the contact-type and thermo-copying apparatus | | 5.3% | | 2% | |
| 9010 | Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials), not specified or included elsewhere in this chapter; negatoscopes; projection screens | | 5.3% | | 2% | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

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|------|---|--|------|--|----|--|
| 9011 | Compound optical microscopes, including those for photomicro-graphy, cine - photomicrography or microprojection | | 5.3% | | 2% | |
| 9012 | Microscopes other than optical microscopes; diffraction apparatus | | 5.3% | | 2% | |
| 9013 | Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter | | 5.3% | | 2% | |
| 9014 | Direction finding compasses; other navigational instruments and appliances | | 5.3% | | 2% | |
| 9015 | Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geo-physical instruments and appliances, excluding compasses; rangefinders | | 5.3% | | 2% | |
| 9016 | Balances of a sensitivity of 5cg or better, with or without weights | | 5.3% | | 2% | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

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|--------|--|--|------|--|------|--|
| 9017 | Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter | | 5.3% | | 2% | |
| 9018 | Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scientigraphic apparatus, other electromedical apparatus and sight-testing instruments | | | | | |
| 901801 | Ultrasound Scanner, Patient Monitoring Equipments and Surgical Diathermy Equipments | | 5.3% | | 3.5% | |
| 901802 | Others | | 5.3% | | 2% | |
| 9019 | Mechano-therapy appliances; massage apparatus; psychological aptitude -testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus | | 5.3% | | 2% | |
| 9020 | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters | | 5.3% | | 2% | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

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|------|--|--|------|--|----|--|
| 9021 | Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability | | 5.3% | | 2% | |
| 9022 | Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like | | 5.3% | | 2% | |
| 9023 | Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses | | 5.3% | | 2% | |
| 9024 | Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics) | | 5.3% | | 2% | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

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|--------|---|----|------|------|------|-----|
| 9025 | Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments | | 5.3% | | 2% | |
| 9026 | 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 9014, 9015, 9028 or 9032) | | | | | |
| 902601 | Water meters (of brass) | KG | 9.5% | 26.8 | 2.5% | 7.1 |
| 902602 | Others | | 5.3% | | 2% | |
| 9027 | Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surfacetension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes | | 5.3% | | 2% | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

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|------|--|--|------|--|------|--|
| 9028 | Gas, liquid or electricity supply or production meters, including calibrating meters therefor | | 5.3% | | 2% | |
| 9029 | Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes | | 5.3% | | 2% | |
| 9030 | Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations | | 5.3% | | 2% | |
| 9031 | Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors | | 5.3% | | 1.7% | |
| 9032 | Automatic regulating or controlling instruments and apparatus | | 5.3% | | 1.7% | |
| 9033 | Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of chapter 90 | | 5.3% | | 1.7% | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

| Chapter 91 | | | | | | |
|--------------------------------------|---|--|------|--|------|--|
| Clocks and watches and parts thereof | | | | | | |
| 9101 | Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal | | Nil | | Nil | |
| 9102 | Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101 | | 5.3% | | 1.7% | |
| 9103 | Clocks with watch movements, excluding clocks of heading 9104 | | 5.3% | | 1.7% | |
| 9104 | Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels | | 5.3% | | 1.7% | |
| 9105 | Other clocks | | 5.3% | | 1.7% | |
| 9106 | Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time -registers, time-recorders) | | 5.3% | | 1.7% | |
| 9107 | Time switches with clock or watch movement or with synchronous motor | | 4.2% | | 1.7% | |
| 9108 | Watch movements, complete and assembled | | 4.2% | | 1.7% | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

| | | | | | | |
|--------|---|--|------|--|------|--|
| 9109 | Clock movements, complete and assembled | | 4.2% | | 1.7% | |
| 9110 | Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements | | 4.2% | | 1.7% | |
| 9111 | Watch cases and parts thereof | | 2.1% | | 1% | |
| 911101 | Cases of precious metal or of metal clad with precious metals | | Nil | | Nil | |
| 911102 | Others | | 2.1% | | 1% | |
| 9112 | Clock cases and cases of a similar type for other goods of this chapter, and parts thereof | | | | | |
| 911201 | Cases of precious metal or of metal clad with precious metals | | Nil | | Nil | |
| 911202 | Others | | 2.1% | | 1% | |
| 9113 | Watch straps, watch bands and watch bracelets, and parts thereof | | | | | |
| 911301 | of precious metal or of metal clad with precious metals | | Nil | | Nil | |
| 911302 | Others | | 2.1% | | 1% | |
| 9114 | Other clock or watch parts | | 2.1% | | 1% | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

| Chapter 92 | | | | | | |
|------------|--|--|------|--|------|--|
| 92 | Musical instruments; parts and accessories of such articles | | | | | |
| 9201 | Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments | | 4.2% | | 1.7% | |
| 9202 | Other string musical instruments (for example, guitars, violins, harps) | | 4.2% | | 1.7% | |
| 9203 | Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds | | 4.2% | | 1.7% | |
| 9204 | Accordions and similar instruments; mouth organs | | 4.2% | | 1.7% | |
| 9205 | Other wind musical instruments (for example, clarinets, trumpets, bagpipes) | | 4.2% | | 1.7% | |
| 9206 | Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas) | | 4.2% | | 1.7% | |
| 9207 | Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions) | | 4.2% | | 1.7% | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

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|-------------------|--|--|------|--|------|--|
| 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 | | 4.2% | | 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 | | 4.2% | | 1.7% | |
| Chapter 93 | | | | | | |
| 93 | Arms and ammunition; parts and accessories thereof | | | | | |
| 9301 | Military weapons, other than revolvers, pistols and the arms of heading 9307 | | Nil | | Nil | |
| 9302 | Revolvers and pistols, other than those of heading 9303 or 9304 | | Nil | | Nil | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

| | | | | | | |
|------|---|--|-----|--|-----|--|
| 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 | |
| 9304 | Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307 | | Nil | | Nil | |
| 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 | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

| 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 | | 5.3% | | 1.7% | |
| 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 | | 5.3% | | 1.7% | |
| 9403 | Other furniture and parts thereof | | | | | |
| 940301 | Folding Bed made of Mild Steel | | 5.3% | | 1.7% | |
| 940302 | Other furniture articles made of steel or plastics | | 5.3% | | 1.7% | |
| 940303 | Other furniture articles made out of other materials including wood, bamboo or cane | | 1.7% | | 1.7% | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

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|--------|--|----|------|-----|------|-----|
| 9404 | Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered | | 5.3% | | 1.7% | |
| 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 | 8.5% | 6.4 | 1% | 0.8 |
| 940502 | Others | | 5.3% | | 1.7% | |
| 9406 | Prefabricated buildings | | 2.1% | | 1% | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

Chapter 95

Toys, games and sports requisites; parts and accessories thereof

| | | | | | | |
|---------|---|-------|------|----|----|-----|
| 9501 | Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages | | 2.1% | | 1% | |
| 9502 | Dolls representing only human beings | | 2.1% | | 1% | |
| 9503 | Other toys; reducedsize ("scale") models and similar recreational models, working or not; puzzles of all kinds | | 2.1% | | 1% | |
| 9504 | Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment | | | | | |
| 9504 01 | Carom Board, with or without coins and strikers | piece | 8% | 20 | 8% | 20 |
| 9504 02 | Playing cards | Kg. | 1.7% | 6 | 1% | 3.5 |
| 950403 | Others | | 1% | | 1% | |
| 9505 | Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes | | 2.1% | | 1% | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 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 | 10% | 10 | 10% | 10 |
| 950602 | Articles and equipment for table-tennis namely table tennis tables | piece | 10% | 400 | 10% | 400 |
| 950603 | Articles and equipment for table-tennis namely table tennis nets | piece | 6% | 12 | 6% | 12 |
| 950604 | Tennis, badminton or similar rackets, whether or not strung: | piece | 5% | 15 | 5% | 15 |
| 950605 | Lawn-tennis balls | piece | 20% | 6 | 20% | 6 |
| 950606 | Inflatable balls made of leather | piece | 5% | 7 | 5% | 7 |
| 950607 | Inflatable synthetic balls made of PVC/rubber | piece | 14% | 20 | 14% | 20 |
| 950608 | Inflatable balls made of Polyurethane | piece | 14% | 60 | 14% | 60 |
| 950609 | Rubber bladders | piece | 10% | 3.5 | 10% | 3.5 |
| 950610 | Basket ball unit Junior shot/EASI shot | Unit | 5% | 85 | 5% | 85 |
| 950611 | Basket ball unit smart shot/little shot | Unit | 6% | 60 | 6% | 60 |
| 950612 | Unit basket ball ring | Unit | 6% | 15 | 6% | 15 |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

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|------------|--|-------|-------|-----|------|-----|
| 950613 | Basket ball ring with one spring/two springs/three springs | Unit | 6% | 35 | 6% | 35 |
| 950614 | Easy play/easy store netball unit | Unit | 4% | 55 | 4% | 55 |
| 950615 | Unit netball goal ring | Unit | 3.5% | 10 | 3.5% | 10 |
| 950616 | Unit netball ring detachable and fixing | Unit | 4% | 10 | 4% | 10 |
| 950617 | Netball goal post with ring | Unit | 5% | 35 | 5% | 35 |
| 950618 | Tchouk ball | piece | 6% | 60 | 6% | 60 |
| 950619 | Ball cage of steel | Unit | 6% | 100 | 6% | 100 |
| 950620 | Cricket balls, hockey balls and other balls | piece | 6% | 10 | 6% | 10 |
| 950621 | Cricket, Hockey, Boxing, Football and other Sports Gloves. | pair. | 8% | 20 | 8% | 20 |
| 950622 | Cricket bats | piece | 10% | 300 | 10% | 300 |
| 950623 | Cricket bats made of plastic | piece | 6% | 20 | 6% | 20 |
| 950624 | Plastic rounder bat | piece | 6% | 7 | 6% | 7 |
| 950625 | Cricket sets made of plastic consisting of two bats, two balls, two bases and six stumps in a nylon carrying bag | piece | 5.5% | 35 | 5.5% | 35 |
| 950626 | Hockey sticks | piece | 6% | 12 | 6% | 12 |
| 950627 | Leg Guards | pair. | 10% | 200 | 10% | 200 |
| 950628 | Abdominal/elbow guard | piece | 10% | 25 | 10% | 25 |
| 950629 | Shoulder/Shin Guard | piece | 10% | 50 | 10% | 50 |
| 950630 | Other sports protective equipment not elsewhere specified | piece | 10% | 25 | 10% | 25 |
| 9506 99 60 | Sports net | KG | 12.5% | 26 | 3% | 6.2 |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

| | | | | | | |
|----------|---|--|------|--|----|--|
| 95069961 | General physical and exercise equipment including track and field equipment | | 5% | | 5% | |
| 95069999 | Others | | 1% | | 1% | |
| 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 | | 2.1% | | 1% | |
| 9508 | Roundabouts, swings, shooting galleries and other fairground amusements; traveling circuses, traveling menageries and traveling theatres | | 2.1% | | 1% | |

Chapter 96

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 | |
|------|--|--|-----|--|-----|--|

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

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|--------|---|----|------|----|------|----|
| 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% | | 1% | |
| 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% | | 1% | |
| 9604 | Hand sieves and hand riddles | | 1% | | 1% | |
| 9605 | Travel sets for personal toilet, sewing or shoe or clothes cleaning | | 1% | | 1% | |
| 9606 | Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks | | 1% | | 1% | |
| 9607 | Slide fasteners and parts thereof | | | | | |
| 960701 | Zipper made of brass | KG | 4.4% | 25 | 4.4% | 25 |
| 960702 | Others | KG | 3% | 5 | 3% | 5 |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 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 and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609 | | | | | |
| 9608 10 | Ball point pen, all sorts(including rolling ball pen | 100 pcs | 7% | 75 | 2.5% | 27 |
| 9608 20 | Felt tipped and other porous-tipped pens and markers | 100 pcs | 12% | 200 | 4% | 67 |
| | Fountain pens, Stylograph pens and others. | | | | | |
| 9608 31 | Indian ink drawing pens : | 100 pcs | 5% | 33.3 | 1.7% | 11.3 |
| 9608 31 10 | Stylograph pens | 100 pcs | 5% | 33.3 | 1.7% | 11.3 |
| 9608 31 90 | Other | 100 pcs | 5% | 33.3 | 1.7% | 11.3 |
| 9608 39 | Other : | | | | | |
| 9608 39 10 | High value writing instruments including fountain pens and ball point pens (US \$ 100 and above c.i.f per unit) | | 1% | | 1% | |
| 9608 39 20 | With body or cap of precious metal or rolled precious metal | | nil | | nil | |
| | Other fountain pen: | | | | | |
| 9608 39 31 | With body or cap of precious metal or rolled precious metal | | nil | | nil | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

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|------------|---|---------|------|------|------|------|
| 9608 39 39 | Other | | 1% | | 1% | |
| | Other: | | | | | |
| 9608 39 91 | With body or cap of precious metal or rolled precious metal | | nil | | nil | |
| 9608 39 99 | Other | | 1% | | 1% | |
| 9608 40 00 | Propelling or sliding pencils | 100 pcs | 3.3% | 33.3 | 3.3% | 33.3 |
| 9608 50 00 | Sets of articles from two or more of the foregoing sub-headings | 100 pcs | 3.3% | 33.3 | 3.3% | 33.3 |
| 9608 60 | Refills for ball point pens, comprising the ball point and ink-reservoir: | 100 pcs | 3.3% | 33.3 | 3.3% | 33.3 |
| 9608 60 10 | With liquid ink (for rolling ball-pen) | 100 pcs | 3.3% | 33.3 | 3.3% | 33.3 |
| 9608 60 90 | Other | | 1% | | 1% | |
| 9608 91 | Pen nibs and nib points : | 100 pcs | 3.3% | 21 | 3.3% | 16.7 |
| 9608 91 10 | Nib points for pen | | 1% | | 1% | |
| 9608 91 20 | Nibs of wool felt or plastics for use in the manufacture of porous tip pen or markers | 100 pcs | 4.2% | 21 | 3.3% | 16.7 |
| 9608 91 40 | Other pen nibs | 100 pcs | 4.2% | 21 | 3.3% | 16.7 |
| | Other: | | | | | |
| 9608 91 91 | Of metal | 100 pcs | 4.2% | 21 | 3.3% | 16.7 |
| 9608 91 99 | Other | | 1% | | 1% | |
| 9608 99 | Other: | | 1% | | 1% | |
| 9608 99 10 | Pen holders, pencil holders and similar holders | | 1% | | 1% | |
| 9608 99 99 | Other | | 1% | | 1% | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

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|------|---|--|----|--|----|--|
| 9609 | Pencils (other than pencils of heading 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks | | 1% | | 1% | |
| 9610 | Slates and boards, with writing or drawing surfaces, whether or not framed | | 1% | | 1% | |
| 9611 | 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% | | 1% | |
| 9612 | Typewriter or similar ribbons, inked or other wise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes | | 1% | | 1% | |
| 9613 | Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks | | 1% | | 1% | |
| 9614 | Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof | | 1% | | 1% | |

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

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|--------|--|----|------|----|------|-----|
| 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 | 11% | 18 | 3% | 5 |
| 961502 | Combs, made of metal | KG | 11% | 20 | 3% | 5.5 |
| 961503 | Others | | 1% | | 1% | |
| 9616 | Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations | | 2.1% | | 1.7% | |
| 9617 | Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners | | 2.1% | | 1.7% | |
| 9618 | Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing | | 1% | | 1% | |

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 | |
|------|--|--|-----|--|-----|--|

| Tariff Item | Description of goods | Unit | A | | B | |
|-------------|----------------------|------|--|------------------------------|--|------------------------------|
| | | | 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. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

| | | | | | | |
|------|---|--|-----|--|-----|--|
| 9702 | 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, palaeontological, ethnographic or numismatic interest | | Nil | | Nil | |
| 9706 | Antiques of an age exceeding one hundred years | | Nil | | Nil | |

2. All claims for duty drawback shall be filed with reference to the tariff items and descriptions of goods shown in columns 1 and 2 respectively.
3. This notification shall come into force on the 15th day of July, 2006.

F. No.609/54/2006-DBK

(Dr. M. Subramanyam)
Deputy Secretary to the Government of India