

Table

S. No.	Chapter or heading No. or sub-heading No.	Description of goods	Standard rate	Additional duty rate	Condition No.
(1)	(2)	(3)	(4)	(5)	(6)
1.	1	Cows, heifers, bulls, goats, sheep, pigs, angora rabbits, ducklings and pureline poultry stock	5%	-	-
2.	1	Grand parent poultry stock and Donkey stallions	25%	-	-
3.	0402.10 or 0402.21	All goods	Nil	-	-
4.	0405.10 or 0406.90	All goods	35%	-	-
5.	5	Pancreas	Nil	-	-
6.	5 or any other Chapter	The following goods, namely:- (1) Frozen semen; (2) Frozen semen equipment, namely:- (a) liquid nitrogen containers, flasks, refrigerators, vessels, jars or dewars, and their accessories; (b) Plastic insemination sheath and insemination guns; and (c) Weaton Ampoules and straws for freezing semen	Nil	Nil	-
7.	06.01 or 06.02	All goods	5%	-	-
8.	6, 7, 8 or 12	The following planting materials, namely, oil seeds, seeds of vegetables, flowers and ornamental plants, tubers and bulbs of flowers, cuttings or saplings of flower plants, seeds or plants of fruits and seeds of pulses	5%	Nil	1
9.	0703.10	Onions	Nil	-	-
10.	07.13	Pulses	Nil	-	-
11.	8	Cashew nuts in shell	Nil	Nil	-
12.	0805.10, 0805.30, 0805.40, 0808.10, 0808.20	All goods	35%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
	or 0813.20				
13.	0806.10	All goods	25%	-	-
14.	0810.90	All goods	15%	-	-
15.	8, 12, 13 or 15 to 21	All goods (excluding alcoholic preparations falling under sub-heading No.2106.90)	25%	-	2
16.	10.01	All goods (other than Spelt and Meslin)	50%	-	-
17.	10.01	Spelt	Nil	-	-
18.	10.01	Meslin	Nil	-	-
19.	10.05, 10.06, 10.07 or 1008.20	All goods	Nil	-	-
20.	1107.10	All goods	35%	-	-
21.	12.09	All goods (other than those falling under 1209.91 and 1209.99)	15%	-	-
22.	1209.91 or 1209.99	All goods	5%	-	-
23.	1211.90	All goods	15%	-	-
24.	1301.90	Oleopine resin	15%	-	-
25.	1302.19 or 1302.20	All goods	15%	-	-
26.	15.05	All goods	15%	-	-
27.	15	Edible oils or any material from which edible oil can be extracted when imported on or after the 8 th June, 1999 and upto and inclusive of the 31st day of March, 2000	Nil	Nil	3
28.	15	Edible oils, falling under heading Nos. 15.07, 15.08, 15.09, 15.10, 15.11, 15.12, 15.13, 15.14 or 15.15	35%	-	-
29.	15	Refined vegetable oils (other than coconut oil, RBD palm oil, RBD palm kernel oil and palm stearin) of edible grade, in loose or bulk form	25%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
30.	15	<p>(i) Vegetable oils (excluding coconut oil, palm oil and its fractions thereof, whether refined or not) of edible grade, in loose or bulk form other than those specified against S. No. 29 above, imported for the manufacture of oil commonly known as “Vanaspati” or for refining,</p> <p>(ii) Palm oil, and fractions thereof, of edible grade, with free fatty acid content of at least 2%, in loose or bulk form, imported for the manufacture of oil commonly known as “Vanaspati”</p> <p><i>Explanation.</i>-The expression “Vegetable oil” means any vegetable oil with free fatty acid content of at least 0.5% .</p>	15%	-	4
31.	17.01	All goods	60%	-	-
32.	1702.11 or 1702.19	All goods	25%	-	-
33.	17.03	All goods	15%	-	-
34.	1704.10	All goods	35%	-	-
35.	1806.90	<p>Food preparations, meant for infant use and put up for retail sale, of -</p> <p>(i) flour, meal, starch or malt extract containing cocoa in a proportion by weight 40% or more but less than 50%, calculated on a totally de-fatted basis; or</p> <p>(ii) goods of heading Nos. 04.01 to 04.04 containing cocoa in a proportion by weight 5% or more but less than 10%, calculated on a totally de-fatted basis</p>	15%	-	-
36.	1901.10	Preparations for infant use, put up for retail sale	15%	-	-
37.	1905.30	All goods	35%	-	-
38.	2004.10, 2009.11 or 2009.19	All goods	35%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
39.	2106.90	All goods (excluding compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding 0.5 per cent. by volume, determined at a temperature of 20 degrees centigrade)	35%	-	-
40.	22	Wine, for use as sacramental wine	35%	Nil	5
41.	2203.00	All goods	-	Nil	-
42.	22.04, 22.05 or 22.06	All goods	-	Rs. 9 per litre	-
43.	2207.10 or 22.08	All goods (other than Angostura bitters)	-	Nil	-
44.	2207.20	All goods	15%	-	-
45.	22.08	Angostura bitters	5%	Nil	-
46.	2301.20	All goods	5%	-	-
47.	23.04	Dietary Soya Fibre	15%	-	-
48.	2309.90	Prawn feed	5%	-	-
49.	23, 28, 29, 30 or 38	Veterinary drugs and other goods specified in List 1	15%	-	-
50.	25	Spodumene ore, Strontium ore or Natural Boron ore	15%	-	-
51.	25.03	Crude or unrefined sulphur	5%	-	-
52.	2620.19	All goods (excluding zinc dross)	15%	-	-
53.	2620.30	All goods (excluding copper mill scale)	15%	-	-
54.	27.01	Coking coal of ash content below 12%	5%	-	-
55.	2701.12	All goods	15%	-	-
56.	2707.99	Carbon black feedstock	25%	-	-
57.	27.10	Kerosene imported by the Indian Oil	Nil	-	-

(1)	(2)	(3)	(4)	(5)	(6)
		Corporation Limited for ultimate sale through the Public Distribution System			
		<i>Explanation.</i> - “Kerosene” means any hydrocarbon oil (excluding mineral colza oil and white spirit) which has a smoke point of 18 mm or more (determined in the apparatus known as the smoke point lamp in the manner indicated in the Bureau of Indian Standards specifications ISI : 1448 (P-31)-1968 as in force for the time being) and is ordinarily used as an illuminant in oil burning lamps.			
58.	27.10	All goods, other than (i) Kerosene (ii) Naptha	25%	-	-
		<i>Explanation.</i> - “Kerosene” means any hydrocarbon oil (excluding mineral colza oil and white spirit) which has a smoke point of 18 mm or more (determined in the apparatus known as the smoke point lamp in the manner indicated in the Bureau of Indian Standards specifications ISI : 1448 (P-31)-1968 as in force for the time being) and is ordinarily used as an illuminant in oil burning lamps.			
59.	27	N-Paraffin imported for use in the manufacture of Linear Alkyl Benzene	20%	-	4
60.	27.10	Naphtha	5%	-	-
61.	27.10 or 2714.90	All goods, for the manufacture of fertilisers	Nil	Nil	4
62.	2711.11	Liquefied natural gas	5%	-	-
63.	2711.11 or 2714.90	All goods, for the purpose of power generation	-	Nil	-
64.	28 or 29	Chemicals, for use in the manufacture of Centchroman	Nil	-	-
65.	2801.20	Iodine for manufacture of Potassium Iodate	-	Nil	4
66.	28	The following goods:- (i) Radium and its salts; (ii) Radioactive isotopes of iodine, phosphorus, cobalt, caesium and all chemical compounds containing such radioactive isotopes; (iii) Molybdenum 99 and technetium 99 m isotopes; (iv) Enriched uranium or uranium oxide	15%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
67.	28	Phosphoric acid, for the manufacture of fertilisers	5%	Nil	-
68.	28	Anhydrous ammonia, for the manufacture of fertilisers	-	Nil	-
69.	28	Zirconium oxide or Yttrium oxide, for the manufacture of raw cubic zirconia	15%	Nil	-
70.	29 or 38	Gibberellic acid	5%	Nil	-
71.	29	DL- 2 Aminobutanol, Diethyl Malonate, Triethyl Orthoformate, Aceto Butyrolactone, Thymidine	Nil	-	-
72.	29.22	L Lysine, L Lysine mono hydrochloride, DL Methionine or Methionine Hydroxy Analog	15%	-	-
73.	29	7-ACA and Pseudoionone	25%	-	-
74.	29	Methyl tertiary butyl ether	25%	-	-
75.	29	Codeine Phosphate or Narcotine, imported by Government Opium and Alkaloid Factories	5%	Nil	-
76.	29, 30, 35, 38 or 39	The following goods, for the manufacture of Enzyme Linked Immunoabsorbent Assay Kits (ELISA Kits), namely :- (i) Plastic ELISA plates; (ii) Deactivated positive control sera against human and animal diseases; (iii) Enzyme horse raddish peroxidase; (iv) Enzyme Alkaline phosphatase; (v) Enzyme glucose oxidase; (vi) Animal anti-human immunoglobins; (vii) Protein A or Protein A Gold Conjugates; (viii) Polystyrene latex beads; (ix) Deactivated enzyme labelled human anti-HIV reagent	Nil	-	4
77.	Any Chapter	Raw materials, intermediates and consumables supplied by the UNICEF for the manufacture of DTP vaccines	Nil	Nil	6
78.	28, 29 or 30	Formulations or bulk drugs, namely:- Nilutamide, Sodium fusidate, Doxorubicin HCl, Cyclosporine, Azathioprine, Low molecular weight heparin or Erythropoietin.	15%	-	-

Explanation.- The expressions “bulk drug” and

(1)	(2)	(3)	(4)	(5)	(6)
		“formulation” shall have the meanings respectively assigned to them in the Drugs (Prices Control) Order, 1995, issued under section 3 of the Essential Commodities Act, 1955 (10 of 1955)			
79.	28, 29 or 30	Formulations or bulk drugs, namely, Cefotaxime, Cefotaxime, Cisplatin, Melaginina, Measles vaccine, Vinblastine, Vincristine, Alprostadil, Ceftriaxone, Carbencillin disodium, Estradiol patch, Lincomycin HCl, Prostaglandin F2 alpha (PGF2), Salazosulpha pyridine, Sulphadoxine or Sulphamethoxy pyrazine.	25%	-	-
		<i>Explanation.-</i> The expressions “bulk drug” and “formulation” shall have the meanings respectively assigned to them in the Drugs (Prices Control) Order, 1995, issued under section 3 of the Essential Commodities Act, 1955 (10 of 1955)			
80.	28, 29, 30 or 38	The following goods, namely:- (A) Life saving drugs / medicines including their salts and esters and diagnostic test kits specified in List 2	Nil	Nil	-
		(B) Bulk drugs used in the manufacture of life saving drugs or medicines at (A) above	Nil	-	4
		(C) Other life saving drugs or medicines	Nil	Nil	7
81.	29	Maltol, if imported for use in the manufacture of Deferiprone	Nil	-	4
82.	30	Homoeopathic medicines	25%	-	-
83.	30	Reference Standard, , imported by the Central Drug Laboratory, Calcutta	Nil	Nil	8
84.	30	Medicaments containing spirit	-	Nil	-
85.	31	Kyanite salts, in a form indicative of their use for manurial purpose	5%	-	-
86.	31	Muriate of potash, for use as manure or for the production of complex fertilisers	5%	-	-
87.	31	Ammonium phosphate or ammonium nitro-phosphate, for use as manure or for the	5%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
		production of complex fertilisers			
88.	31	Composite fertilisers	5%	-	-
89.	31	Potassium Nitrate, in a form indicative of its use for manurial purpose	5%	-	-
90.	3102.10	Urea, for use as manure	5%	-	-
91.	3104.30	Potassium sulphate, containing not more than 52% by weight of K ₂ O	5%	-	-
92.	3105.30	Diammonium phosphate, for use as manure or for the production of complex fertilisers	5%	-	-
93.	32, 39 or 71	The following goods, namely :- (i) Silver powder suspension of Chapter 32 or 71; (ii) Silicone resin and silicone rubber of Chapter 39	5%	Nil	9
94.	32, 34, 38, 83 or any other Chapter	(a) Electric parts for fitting on electric lamp / table lamp / wall lamp / ceiling lamp / door lamp / window lamp / garden lamp ; (b) Hinges, metal locks and back of photo frames, and fittings for photo frame / box; (c) Wax items for candle holder / votive / cup; (d) Chemicals / lacquer required for improved finish of export product; (e) Motifs for attachment on export product	Nil	Nil	10
95.	3301.90	Extracted oleoresins	25%	-	-
96.	3302.10	All goods (excluding compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding 0.5 per cent. volume, determined at 20 degrees centigrade)	35%	-	-
97.	35	Hydroxyethyl starch, imported for use in the manufacture of Plasma Volume Expanders	5%	-	4

(1)	(2)	(3)	(4)	(5)	(6)
98.	35	Isolated soya protein	15%	Nil	-
99.	37	Film strips and film slides for educational purposes	15%	Nil	-
100.	37	Film of a predominantly educational character	15%	Nil	11
101.	37	Microfilms, of printed books (including covers for printed books), periodicals (including newspapers), music manuscripts, maps, charts, plans, drawings and designs	15%	Nil	-
102.	37	Exposed and developed film sheets for printing or reproduction of printed books (including covers for printed books), periodicals (including newspapers), music manuscripts, maps, charts, plans, drawings and designs	15%	Nil	-
103.	37	Exposed cinematographic films	15%	Nil	12
104.	37	Colour positive unexposed cinematographic film in jumbo rolls and colour negative unexposed cinematographic film in rolls of 400 feet and 1000 feet	5%	Nil	-
105.	37 or 85	Films and video cassettes	15%	Nil	13
106.	3701.20 or 3702.20	Instant print film	5%	-	-
107.	3702.32, 3702.39, 3702.42, 3702.43 or 3702.44	All goods	25%	-	-
108.	38	Lumulus Amebocyte Lysate (LAL) Test Kit	15%	-	-
109.	38	Dipping Oil, Paclobutrazol (Cultar)	15%	-	-
110.	38	Bio-pesticides, based on - (i) Bacillus thuringiensis var. kurstaki (ii) Bacillus thuringiensis var. israelensis (iii) Bacillus sphaericus	5%	-	-
111.	3823.70	All goods	35%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
112.	39	Dextran, imported for use in the manufacture of Plasma Volume Expanders	5%	-	4
113.	39	Saddle tree	5%	-	-
114.	39 or 74	(i) Alatheon of Chapter 39 (ii) Copper wire of Chapter 74	Nil	Nil	14
115.	39, 48 or any other Chapter	Tags, labels, printed bags, stickers, belts, buttons or hangers, imported by <i>bona fide</i> exporters	Nil	Nil	-
116.	39, 44, 45, 54, 56 or 95	The following goods for use in the manufacture of sports goods, namely:- (1) Nylon gut falling under Chapter 39, 54 or 56; (2) Willow clefts, ashwood or beechwood falling under Chapter 44; (2) Cork bottoms falling under Chapter 45 or 95	15%	-	-
117.	39.20	Subbed polyester base imported for the manufacture of medical or industrial X-ray films and graphic art films	Nil	-	-
118.	4012.10	Retreaded tyres, of a kind used on aircrafts	3%	-	-
119.	41	Wet blue chrome tanned leather, crust leather, finished leather of all kinds, including splits and sides of the aforesaid	Nil	-	-
120.	43.01 and 43.02	All goods (other than those falling under sub-heading Nos. 4301.30 and 4302.13)	Nil	-	-
121.	47	Pulp of wood or of other fibrous cellulosic material (excluding rayon grade wood pulp)	Nil	-	15
122.	47.07	All goods imported for use in, or supply to, a paper manufacturing unit for manufacture of paper	5%	Nil	16
123.	48	Grape guard, namely, paper of a type generally used for the packing of grapes and which consists of two sheets of treated white paper pressed together with thin rectangular pouches containing sodium meta-bi-sulphite, with kraft	Nil	Nil	-

(1)	(2)	(3)	(4)	(5)	(6)
		paper pasted thereto or a single paper coated with sodium meta-bi-sulphite, and which is used for the purpose of preventing fungal decay and thus helps prolonged storage in fresh condition, imported for use in the packing of grapes			
124.	48.01	Newsprint	5%	Nil	-
125.	48.02	Mould vat made watermarked bank note paper, imported by the Bank Note Press, Dewas, the Currency Note Press, Nasik, the India Security Press, Nasik, the Security Printing Press, Hyderabad, the Bhartiya Reserve Bank Note Mudran Limited, Mysore, or the Bhartiya Reserve Bank Note Mudran Limited, Salbony	Nil	Nil	-
126.	48.10	Light weight coated paper weighing upto 70 g/m ² , imported by actual users for printing of magazines	5%	Nil	-
127.	49	Commonwealth and International Reply Coupons and UNESCO Coupons	Nil	Nil	-
128.	49	Greeting cards, diaries and calendars, and corresponding number of envelopes for such greeting cards, diaries and calendars, imported by the United Nations International Children's Emergency Fund (UNICEF)	Nil	-	-
129.	49	Printed books (including covers for printed books) and printed manuals (including those in loose-leaf form with binder)	Nil	-	-
130.	49	Cheque forms (including blank travellers cheques)	15%	-	-
131.	49.07	Printed Indian Bank Notes, imported by the Reserve Bank of India	Nil	Nil	-
132.	49.11	Plans, drawings and designs	Nil	-	-
133.	51.01	Raw wool, imported by a registered Apex Handloom Cooperative Society, a State Handloom Development Corporation, the Khadi and Village Industries Commission, a State Khadi and Village Industries Board or a registered Apex State Level Khadi Federation	Nil	-	-

(1)	(2)	(3)	(4)	(5)	(6)
134.	51.01	The following goods, namely:- (A) Raw wool of average fibre diameter 32 microns and above; (B) Shorn wool falling under sub-heading No. 5101.21; (C) Carbonised wool falling under sub-heading No. 5101.30	5% 15% 15%	- - -	- - -
135.	53.01	Flax fibre	25%	-	-
136.	5303.10	Raw jute	5%	-	-
137.	5303.90	Jute waste (including yarn waste and garnetted stock)	25%	-	-
138.	54, 55 or 58	Lining and inter-lining materials	Nil	Nil	17
139.	63.02	Cotton terry towels	25%	-	-
140.	64 or any other Chapter	The following goods for use in the leather industry, namely:- (1) Parts, consumables and other items specified in List 3 (A) (2) Other parts, consumables and items specified in List 3 (B)	25% 25%	- -	- 18
141.	70.15	Rough opthalmic blanks, for manufacture of optical lenses	25%	-	-
142.	70.19	Yarns of glass fibres, not coloured	20%	-	-
143.	70.19	Narrow woven fabrics of glass fibre	25%	-	-
144.	71	Industrial diamonds, whether natural or synthetic, in dust or in powder form	25%	-	-
145.	71	(i) Raw pearls, other than cultured pearls; (ii) Rubies, emeralds and sapphires, unset and imported uncut; (iii) Rough diamonds; (iv) Current coins of the Government of India	Nil	Nil	-
146.	71	Raw cultured pearls (including admixtures of pearls containing raw real pearls and cultured pearls)	Nil	-	-

(1)	(2)	(3)	(4)	(5)	(6)
147.	71	Rough semi-precious stones	Nil	-	-
148.	71	Ash and residues containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal	15%	-	-
149.	71	Foreign currency coins when imported into India by a Scheduled Bank	Nil	Nil	19
150.	71.02	Non-industrial diamonds (other than rough diamonds)	15%	-	-
151.	71.04	Rough synthetic stones	15%	-	-
152.	7110.11 or 7110.19	Platinum	15%	-	-
153.	72	Hot rolled stainless steel coils	25%	-	-
154.	72	Tin mill black plate (TMBP) coils, for the manufacture of tin plates only	25%	-	-
155.	72.01	Pig iron	15%	-	-
156.	7202.60	Ferro-nickel	5%	-	-
157.	72.03	Hot briquetted iron (HBI) and sponge iron, imported by or on behalf of an electric arc furnace unit or induction furnace unit	25%	-	-
158.	72.04	Melting scrap of iron or steel (other than stainless steel or heat resisting steel), for use in electric arc furnace or induction furnace or melting in a hot blast cupola or for supply to a unit for use in electric arc furnace or induction furnace or melting in a hot blast cupola	5%	-	16
159.	72.04	Re-rollable scrap	25%	-	20
160.	7204.21	Scrap of stainless steel, for the purpose of melting	5%	-	-
161.	72.06	Ingots	25%	-	-
162.	72.07	Billets, blooms and slabs containing by weight less than 0.6 per cent. of carbon	25%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
163.	72.08 or 72.11	Iron or non-alloy steel hot rolled coils (flat rolled products in coils, not further worked than hot rolled, of not less than 1.5 mm. thickness, of a width exceeding 500 mm. and of a weight not less than 500 kgs. per piece), containing carbon content less than 0.6 per cent. by weight	25%	-	-
164.	72.18	Stainless steel slabs	25%	-	-
165.	Any Chapter	Coin blanks imported by a Mint of the Government of India	Nil	Nil	21
166.	72 or any other Chapter	The horological raw materials specified in List 4	15%	-	22
167.	72 or 73	All goods required for the manufacture of goods falling under Chapter 84 or 85	25%	-	4 and 23
168.	75.01	Nickel oxide sinter for use in the manufacture of steel	5%	-	4
169.	75.02	Unwrought nickel for use in the manufacture of steel	5%	-	4
170.	75.08	All goods	15%	-	-
171.	76.02	Aluminium waste and scrap	15%	-	-
172.	7615.19	All goods (other than pressure cookers of aluminium alloys or non-stick utensils of aluminium)	25%	-	-
173.	7615.20	All goods (other than Sanitary ware of aluminium or aluminium alloys)	25%	-	-
174.	80.07	All goods	25%	-	-
175.	Any Chapter	Machinery and tools specified in List 5	5%	-	24
176.	38 or 81	Graphite synthetic or cobalt alloy/metal powder, imported for the manufacture of diamond tools falling under Chapter 82	25%	-	4
177.	8207.90	Interchangeable tools for metal working hand tools	25%	-	-
178.	84	Fogging machines imported by a Municipal Committee, District Board, or other authority	5%	Nil	-

(1)	(2)	(3)	(4)	(5)	(6)
		legally entitled to, or entrusted by the Government with, the control or management of a Municipal Fund, for use in combating malaria and other mosquito borne diseases			
179.	84 or 90	Goods specified in List 6, designed for use in the leather industry	5%	Nil	-
180.	Any Chapter	<p>The following goods, namely:-</p> <p>(1) Wind operated electricity generators upto 30 KW and wind operated battery chargers upto 30 KW</p> <p>(2) Parts of wind operated electricity generators, for manufacture of wind operated electricity generators, namely:-</p> <p>(a) Special bearings, (b) Gear box,</p> <p>(c) Yaw components, (d) Sensors,</p> <p>(e) Brake hydraulics, (f) Flexible coupling,</p> <p>(g) Brake calipers, (h) Wind turbine controllers,</p> <p>(i) Parts of the goods specified at (a) to (h) above.</p> <p>(3) Blades for rotor of wind operated electricity generators, for manufacture of wind operated electricity generators</p> <p>(4) Parts and raw materials for manufacture of blades for rotor of wind operated electricity generators</p>	5%	-	25
181.	Any Chapter	<p>Goods required for,-</p> <p>(a) the substitution of ozone depleting substances (ODS);</p> <p>(b) the setting up of new capacity with non - ODS technology.</p> <p><i>Explanation.-</i> “Goods” , for the purpose of this exemption means goods which are designed exclusively for non-ODS technology.</p>	Nil	Nil	26
182.	Any Chapter	<p>(A) Machinery, instruments, apparatus and appliances, as well as parts (whether finished or not) or raw materials for the manufacture of aforesaid items and their parts, required for renovation or modernisation of a fertiliser plant; and</p> <p>(B) spare parts, other raw materials (including semi-finished material) or consumables stores, essential for maintenance of the fertiliser plant mentioned above.</p>	5%	16%	27
183.	84	Spinnerettes made, <i>inter-alia</i> of Gold, Platinum and Rhodium or any one or more of these metals, when imported in exchange of worn-out	25%	-	28

(1)	(2)	(3)	(4)	(5)	(6)
		or damaged spinnerettes exported out of India			
184.	84 or 85	The following goods, for manufacture of ground power units and air jet starters,- (1) Diesel engines of 2400 rpm; (2) Alternators of 400 Hz, 115/200 V and 2400 rpm; (3) Oil free dry screw compressor	15%	-	-
185.	84 or any other Chapter	The following goods, namely :- (1) Plant, machinery, equipment, special tools, tackles, spares (including insurance spares), consumables and security surveillance systems imported by or on behalf of the Reserve Bank of India or Bhartiya Reserve Bank Note Mudran Private Limited for the setting up of New Note Press projects at Salboni in West Bengal and at Mysore in Karnataka; (2) Plant, machinery, equipment, spares (including insurance spares) and consumables imported by or on behalf of the Reserve Bank of India or the Bhartiya Reserve Bank Note Mudran Private Limited for expansion and modernisation of the Currency Note Press at Nashik in Maharashtra and the Bank Note Press at Dewas in Madhya Pradesh	Nil	Nil	-
186.	84 or any other Chapter	The following goods, namely:- (a) Vacuum tube solar collectors, concentrating solar collectors, plastic collectors or stirling engines, for manufacture of solar energy equipments; (b) Linear actuators for tracking systems, Fresnel lenses or sun sensors, for manufacture of concentrating solar collectors	15%	Nil	-
187.	84 or 85	Spares, supplied with outboard motors for maintenance of such outboard motors	5%	-	29
188.	84 or 85	Parts of outboard motors specified in List 7	Nil	-	30
189.	85.06	Button cells	15%	-	-
190.	Any Chapter	Raw materials or parts, for manufacture of button cells	15%	-	4
191.	73, 84 or	Agricultural silos	25%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
	85				
192.	8543.89	Complete Ozone generators	15%	-	-
193.	8409.91 or 8409.99	All goods other than parts of goods falling under sub-heading Nos. 8407.31, 8407.32, 8407.33, 8407.34 or 8408.20	25%	-	-
194.	84.14	All goods, other than the following, namely:- (1) compressors of a kind for use in airconditioning and refrigeration equipment; (2) Fans (3) parts of compressors specified at (1) above	25%	-	-
195.	8418.99	All goods, other than parts of goods falling under sub-heading Nos. 8418.10, 8418.21, 8418.22 or 8418.29	25%	-	-
196.	84.21	Catalytic convertors	5%	-	-
197.	Any Chapter	Parts of catalytic convertors, for manufacture of catalytic convertors	5%	-	4
198.	Any Chapter	The following goods for manufacture of catalytic convertors and their parts, namely:- (a) Palladium (b) Platinum (c) Rhodium (d) Raw Substrate (ceramic) (e) Washcoated Substrate (ceramic) (f) Raw Substrate (metal) (g) Washcoated Substrate (metal) (h) Noble Metal Solution (i) Noble Metal Compounds	5%	-	4
199.	8422.90	All goods, other than parts of dish washing machines	25%	-	-
200.	84.48	All goods, other than parts of goods falling under sub-heading No. 8447.20	25%	-	-
201.	8451.90	All goods, other than parts of dry-cleaning machines	25%	-	-
202.	8479.50 or	Machinery for production of commodities	25%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
	8479.89				
203.	84 or any other Chapter	Goods specified in List 8 required for use in a Green House	25%	-	31
204.	84 or any other Chapter	Goods specified in List 9 required for setting up crude petroleum refinery	5%	16%	-
205.	84 or any other Chapter	The following goods, namely:- (1) Kits required for the conversion of motor-spirit or diesel driven vehicles into Compressed Natural Gas driven vehicles; (2) Parts of the kits specified at (1) above	5%	-	32
206.	84 or any other Chapter	The following goods, namely:- (1) Kits required for the conversion of motor-spirit or diesel driven vehicles into Propane driven vehicles; (2) Parts of the kits specified at (1) above	5%	-	32
207.	84 or any other Chapter	Goods specified in List 10 required for construction of roads	Nil	Nil	33
208.	84 or any other Chapter	Navigational, communication, air-traffic control and landing equipment and spares for maintenance of such equipment when imported by Airports Authority of India	25%	-	34
209.	84 or any other Chapter	Goods specified in List 11 required for the initial setting up of a hotel or for substantial expansion of a hotel	25%	-	35
210.	Any Chapter	All goods, for renovation or modernisation of a power generation plant (other than captive power generation plant)	5%	16%	36
211.	Any Chapter	All goods, imported by a manufacturer-supplier for the manufacture and supply of machinery and equipment to a power generation plant (other than captive power generation plant)	5%	16%	37
212.	85	Apparatus for carrier current line system or digital line systems, namely, HDSL system required for basic telephone service	5%	16%	38
213.	84, 85 or 90	Goods specified in List 12 required for cellular mobile telephone service	5%	16%	39
214.	84, 85 or 90	Goods specified in List 13 required for radio paging service	5%	16%	40

(1)	(2)	(3)	(4)	(5)	(6)
215.	84 or 85	Goods specified in List 14 required for closed user's group 64 Kbps domestic data network via INSAT satellite system in extended C band	5%	16%	41
216.	84, 85 or 90	Goods specified in List 15 required for Public Mobile Radio Trunked Service (PMRTS)	5%	16%	42
217.	84, 85 or 90	Goods specified in List 16 required for Internet Service	5%	16%	43
218.	84, 85 or any other Chapter	Parts of goods specified at S. No. 212 to 217 above	5%	16%	4
219.	84, 85 or 90	The machinery or equipment specified in List 17, required for textile industry	15%	-	-
220.	Any Chapter	Parts, for manufacture of the machinery / equipment specified in List 17	15%	-	4
221.	84, 85 or any other Chapter	Goods specified in List 18 required in connection with petroleum operations undertaken under petroleum exploration licenses or mining leases, as the case may be, issued or renewed after the 1 st of April, 1999 and granted by the Government of India or any State Government to the Oil and Natural Gas Corporation or Oil India Limited on nomination basis	Nil	Nil	44
222.	84 or any other Chapter	Goods specified in List 18 required in connection with petroleum operations undertaken under specified contracts	Nil	Nil	45
223.	84 or any other Chapter	Goods specified in List 18 required in connection with petroleum operations undertaken under specified contracts under the New Exploration Licensing Policy	Nil	Nil	46
224.	68, 82 or 84	Moulds (including chases for the manufacture of semi-conductor devices), tools (excluding tungsten carbide micro PCB drills) and dies, for the manufacture of electronic parts	25%	-	47
225.	84, 85 or 90	The goods specified in List 19, for the manufacture of goods falling under heading Nos. 85.41 or 85.42	5%	-	4
226.	29, 30, 34, 37, 38, 39, 69, 84,	(A) Medical equipment (excluding foley balloon catheter) specified in List 20; (B) Parts, for the manufacture of goods at (A)	15% 15%	- -	- 48

(1)	(2)	(3)	(4)	(5)	(6)
	85, 90 or 94	above and spare parts, required for the maintenance of the goods at (A) above			
227.	8472.90	Automatic teller machines	20%	-	-
228.	8473.10	Printed circuit assemblies of word processing machines	20%	-	-
229.	8473.30	Microprocessors for automatic data processing machines of heading No. 84.71, other than mother boards	Nil	-	-
230.	8473.30	Parts (excluding populated printed circuit boards) of the machines of heading No. 84.71	5%	-	-
231.	8473.40	Printed circuit assemblies for automatic teller machines	20%	-	-
232.	84 or 85	Braille printer or braille embosser or braille display, specially designed for computer systems	Nil	-	-
233.	84 , 96	Ink Cartridges, Ribbon Assembly, Ribbon gear assembly, ribbon gear carriage for use in printers for computers	25%	-	-
234.	85, 90 or any other Chapter	Television equipment, cameras and other equipment for taking films, imported by a foreign film unit or television team	Nil	Nil	49
235.	28, 38	The following goods, namely:- (A) Silicon in all forms, that is, polycrystalline silicon or ingots, for manufacture of undiffused silicon wafers; (B) Undiffused silicon wafers, for the manufacture of solar cells or solar cell modules;	Nil Nil	- -	4
236.	84, 85 or 90	The goods specified in List 21	15%	-	-
237.	28, 29, 84, 85 or 90	The goods specified in List 22, for the manufacture of laser and laser based instrumentation	Nil	Nil	50
238.	84, 85 or 90	The goods specified in List 23	5%	-	51
239.	85	(1) Newspaper page transmission and reception facsimile system or equipment;	5%	-	52

(1)	(2)	(3)	(4)	(5)	(6)
		(2) Telephoto transmission and reception system or equipment			
240.	8501.10	Stepper Motors for use in Computers	5%	-	4
241.	8504.10	Ballasts for compact fluorescent lamps	25%	-	-
242.	8504.40	Static converters for automatic data processing machines and units thereof, and telecommunication apparatus	20%	-	-
243.	8504.50	Inductors for power supplies for automatic data processing machines	20%	-	-
244.	8504.90	Printed circuit assemblies for static converters for automatic data processing machines and units thereof, and telecommunication apparatus; printed circuit assemblies for inductors for power supplies for automatic data processing machines and units thereof, and telecommunication apparatus	20%	-	-
245.	8506.80	Battery Pack for cellular phones	15%	-	-
246.	8517.50	Routers and Modems	15%	-	-
247.	8517.80	Set top boxes having a communication function: A microprocessor based device incorporating a modem for gaining access to the Internet and having a function of interactive information exchange	25%	-	-
248.	8517.80	Electrical apparatus for Line telephony or Line telegraphy, other than set top boxes which have a communication function	20%	-	-
249.	8518.29	Loudspeakers, without housing , having a frequency range of 300 Hz to 3, 4 KHz with a diameter not exceeding 50 mm for telecommunication use, other than cone type	20%	-	-
250.	8518.30	Line telephone handsets	20%	-	-
251.	8518.90	Printed circuit assemblies for - (i) microphones having a frequency range of 300 Hz to 3,4 KHz with a diameter not exceeding 10 mm. and a height not exceeding 3 mm. for telecommunication use; (ii) loud speakers, without housing, having a frequency range of 300 Hz to 3,4 KHz with a diameter not exceeding 50 mm. for telecommunication use; or	15%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
		(iii) line telephone handsets.			
252.	85	CNC Systems	25%	-	-
253.	85 or any other Chapter	Parts of CNC systems	25%	-	4
254.	85 or 90	Closed Circuit Television system used as Low Vision Aid for visually handicapped persons	15%	-	-
255.	85 or any other Chapter	Photographic, filming, sound recording and radio equipment, raw films, video tapes and sound recording tapes of foreign origin, if imported into India after having been exported therefrom	Nil	Nil	53
256.	85	One set of pre-recorded cassettes accompanying books for learning languages and essential complement to such books	Nil	-	-
257.	85	Compact disc mechanism; tape deck mechanism	25%	-	-
258.	8522.90	Printed circuit assemblies for telephone answering machines	20%	-	-
259.	85.24	CD-ROMs containing books of an educational nature, journals, periodicals (magazines) or newspapers	Nil	Nil	-
260.	85.24	Recorded magnetic tapes, Compact Disc - Read Only Memory (CD-ROMs) and floppy diskettes, imported by the University Grants Commission for use in computers	Nil	Nil	54
261.	49 or 85.24	The following goods, namely:- (i) Information Technology software, and (ii) Document of title conveying the right to use Information Technology software. Explanation.- "Information Technology software" means any representation of instructions, data, sound or image, including source code and object code, recorded in a machine readable form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine.	Nil	-	-
262.	8525.20	Cellular Phones	5%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
263.	8525.40	Digital still image video cameras	20%	-	-
264.	8527.90	Portable receivers for calling, alerting or paging	25%	-	-
265.	8529.10	Aerials or antennae of a kind used with apparatus for radio-telephony and radio-telegraphy	15%	-	-
266.	8529.90	Parts of Cellular Phones	5%	-	-
267.	8529.90	Parts (including populated PCBs) of - (i) transmission apparatus other than apparatus for radio-broadcasting or television transmission apparatus incorporating reception apparatus; (ii) digital still image video cameras; or (iii) portable receivers for calling, alerting or paging	15%	-	-
268.	8531.80	Flat panel displays of a kind used in automatic data processing machines and telecommunication apparatus	20%	-	-
269.	8531.90	Parts of indicator panels incorporating Liquid Crystal Devices or Light Emitting Diodes	20%	-	-
270.	8536.50	Electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches)	20%	-	-
271.	8536.50	Electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1000 volts	20%	-	-
272.	8536.50	Electromechanical snap-action switches for a current not exceeding 11 amperes, switches of contact rating less than 5 amperes at voltage not exceeding 250 volts	20%	-	-
273.	8536.69	Plugs and sockets for co-axial cables and printed circuits	20%	-	-
274.	8536.90	Connection and contact elements for wires and cables	20%	-	-
275.	8536.90	Wafer probers	Nil	-	-
276.	8538.90	Printed circuit assemblies for the following goods of heading No. 85.36, namely:- (1) electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches); (2) electronic switches, including temperature	20%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
		protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1000 volts; (3) electro-mechanical snap-action switches for a current not exceeding 11 amperes, switches of contact rating less than 5 amperes at voltage not exceeding 250 volts; (4) plugs and sockets for co-axial cables and printed circuits; (5) connection and contact elements for wires and cables; (6) wafer probers			
277.	8543.89	Electrical machines with translation or dictionary functions	20%	-	-
278.	8543.90	Printed circuit assemblies for - (i) proximity cards and tags; (ii) electrical machines with translation or dictionary functions.	20%	-	-
279.	8544.41 or 8544.49	Electric conductors, for a voltage not exceeding 80 V, of a kind used for telecommunications	20%	-	-
280.	8544.51	Electric conductors, for a voltage exceeding 80 V, but not exceeding 1000 V, fitted with connectors, of a kind used for telecommunications	20%	-	-
281.	85	Compact Disc-Read Only Memory (CD-ROM)	Nil	-	-
282.	85	Floppy diskette	15%	-	-
283.	8540.11	All goods other than colour television picture tubes	25%	-	-
284.	85 or any other Chapter	The wireless apparatus, accessories and parts specified in List 24, imported by a licensed amateur radio operator	5%	-	55
285.	85 or any other Chapter	Parts, sub-assemblies, SKD kits, CKD kits of Approach Surveillance Radar (ASR) and Mode-S Monopulse Secondary Surveillance Radar (MSSR) and spares for maintenance of such equipment, required for the modernisation of airport facilities	25%	-	56
286.	85 or any	The following goods, namely:-	15%	-	57

(1)	(2)	(3)	(4)	(5)	(6)
	other Chapter	(1) Mono or Bi polar Membrane Electrolysers and parts thereof including secondary brine purification components, jumper switches, filtering elements for hydrogen filters and any other machinery, required for modernisation by using membrane cell technology, of an existing caustic soda unit ; (2) Membranes for replacement of worn out membranes in an industrial plant based on membrane cell technology			
287.	85	Video cassettes and video tapes, of a predominantly educational character	Nil	Nil	58
288.	85	Audio cassettes, if recorded with material from books, newspaper or magazines, for the blind	Nil	Nil	-
289.	8540.99	Deflection components for use in colour monitors for computers	Nil	-	4
290.	85 or any other Chapter	Goods imported for being tested in specified test centres	Nil	Nil	59
291.	87	Tricycles designed for use by crippled and disabled persons	15%	-	-
292.	88	Aeroplanes, helicopters, simulators of aeroplanes and gliders	Nil	-	-
293.	Any Chapter	Parts of aeroplanes, gliders, helicopters or simulators of aircraft (excluding rubber tyres and tubes for aeroplanes or gliders)	3%	Nil	60
294.	Any Chapter	Raw materials - (i) for manufacture or servicing of aircraft falling under heading No. 88.02; (ii) for manufacture of parts of aircraft at (i) above	3%	Nil	61
295.	Any Chapter	The following goods, namely: - (i) Satellites and pay-loads brought into India for launch by Indian launch vehicles from Indian soil into Outer Space; (ii) Ground equipment brought for testing of (i) above	Nil	Nil	62
296.	89	Barges imported along with ships for the more speedy unloading of imported goods and loading of export goods	Nil	Nil	63
297.	Any Chapter	Capital goods and spares thereof, raw materials, parts, material handling equipment and consumables, for repairs of ocean-going vessels	Nil	Nil	64

(1)	(2)	(3)	(4)	(5)	(6)
		by a ship repair unit registered with the Director General of Shipping, Government of India			
298.	89.01, 89.02, 89.04, 8905.10, 8905.90 or 89.06	All goods (excluding vessels and other floating structures as are imported for breaking up)	Nil	Nil	65
299.	Any Chapter	Raw materials and parts, for use in the manufacture of goods falling under heading Nos. 89.01, 89.02, 89.04, 89.05 (except 8905.20) or 89.06, in accordance with the provisions of section 65 of the Customs Act, 1962 (52 of 1962)	Nil	Nil	66
300.	Any Chapter	Parts, for repair of dredgers	Nil	Nil	-
301.	28, 29, 32, 39, 70 or 90	The following goods, namely:- (A) Goods specified in List 25, for the manufacture of telecommunication grade optical fibres or optical fibre cables; (B) Fibre reinforced plastic rods (FRP), for the manufacture of telecommunication grade optical fibres or optical fibre cables; (C) Goods specified in List 26, for manufacture of telecommunication grade FRP	5% 15% 5%	- - -	4
302.	70 or 90	Preform of Silica for the manufacture of telecommunication grade optical fibres or optical fibre cables.	15%	-	4
303.	90.01	Optical fibre, for the manufacture of telecommunication grade optical fibre cables	25%	-	4
304.	9013.80	Liquid crystal devices	Nil	-	-
305.	9013.90	Parts and accessories of Liquid crystal devices	Nil	-	-
306.	9017.10 or 9017.20	Drafting or drawing machines	20%	-	-
307.	9017.90	Printed circuit assemblies for drafting or drawing machines of heading No. 90.17	20%	-	-
308.	90.22	X-Ray Baggage Inspection Systems and parts thereof	Nil	-	67
309.	9027.90	Parts and accessories of products of heading No. 90.27, other than for gas or smoke analysis	10%	-	-

(1)	(2)	(3)	(4)	(5)	(6)
		apparatus and microtomes			
310.	84, 85 or 90	The following goods, imported by an accredited press cameraman:- (i) Photographic cameras; (ii) cinematographic cameras; and (iii) lenses, filters, flash light apparatus and exposure meters required for use with the aforesaid cameras	Nil	Nil	68
311.	84, 85 or 90	The following goods, imported by an accredited journalist:- (i) Personal computers including lap top personal computers; (ii) typewriters; and (iii) fax machines.	Nil	Nil	69
312.	90 or any other Chapter	Medical and surgical instruments, apparatus and appliances including spare parts and accessories thereof	Nil	Nil	70
313.	90 or any other Chapter	Goods specified in List 27 for live-stock breeding programmes	25%	-	71
314.	90	Spare parts of hearing aids	15%	-	72
315.	90 or 9804.90	Hearing aid appliances	15%	-	-
316.	90 or any other Chapter	Parts (other than primary cells and primary batteries), for the manufacture of hearing aids including deaf aids	5%	Nil	4
317.	90	External silicone breast prosthesis	15%	-	-
318.	90.22	Linear accelerator with beam energy 15 MeV and above	Nil	-	-
319.	Any Chapter	Hospital Equipment (equipment, apparatus and appliances, including spare parts and accessories thereof, but excluding consumable items) for use in specified hospitals	Nil	-	73
320.	90 or any other Chapter	The following goods, namely:- (A) Medical equipment (excluding Foley Balloon Catheters) specified in List 28;	Nil	-	-

(1)	(2)	(3)	(4)	(5)	(6)
		(B) Accessories of the medical equipment at (A) above;	Nil	Nil	-
		(C) Parts required for the manufacture of the medical equipment at (A) above and spare parts required for the maintenance of the medical equipment at (A) above	Nil	Nil	48
321.	90 or any other Chapter	Life saving medical equipment including accessories or spare parts or both of such equipment	Nil	-	74
322.	90 or any other Chapter	Parts required for the manufacture, and spare parts required for the maintenance, of medical equipment falling under heading Nos. 90.18 to 90.21 and sub-heading Nos. 9022.12, 9022.13, 9022.14 or 9022.21	15%	-	48
323.	90 or any other Chapter	The following goods, namely:- (A) Medical equipment specified in List 29;	Nil	-	-
		(B) Parts required for the manufacture of medical equipment at (A) above and spare parts required for the maintenance of the medical equipment at (A) above	Nil	Nil	48
324.	90 or any other Chapter	The following goods, namely:- (A) Medical equipment specified in List 30;	Nil	-	-
		(B) Accessories of the medical equipment at (A) above;	Nil	-	-
		(C) Parts required for the manufacture of the medical equipment at (A) above and spare parts required for the maintenance of the medical equipment at (A) above	Nil	-	48
325.	90 or any other Chapter	Goods for Tubal Occlusion specified in List 31	Nil	Nil	-
326.	3506.99, 3901.10, 3902.10, 7220.90, 7304.90, 7306.40 or 7306.90	The following goods for the manufacture of syringes and needles falling under heading No. 90.18, namely:- (1) Adhesive epoxy grade falling under sub-heading No. 3506.99; (2) Low density polyethylene falling under sub-heading No. 3901.10; (3) Polypropylene falling under sub-heading No. 3902.10; (4) Stainless steel strip falling under sub-heading No. 7220.90;	15%	-	4

(1)	(2)	(3)	(4)	(5)	(6)
		(5) Stainless steel capillary tube falling under sub-heading Nos. 7304.90, 7306.40 or 7306.90			
327.	90 or any other Chapter	Goods specified in List 32 imported by a handicapped or disabled person for his personal use	Nil	Nil	75
328.	91 or 9804.90	Braille watches and Braille one-day alarm clocks	Nil	-	-
329.	91	Parts and cases, of Braille watches, for the manufacture of braille watches	Nil	-	4
330.	91 or any other Chapter	Parts, for the manufacture of electronic modules (including semi-knocked down packs and completely knocked down packs) of digital, analogue, digi-ana and similar combination type electronic wrist watches (watches which are designed primarily to show the time of the day, with or without additional features)	25%	-	4
331.	95	Requisites for games and sports	Nil	Nil	76
332.	95 or any other Chapter	(i) Synthetic tracks and artificial surfaces of heading No.95.06; (ii) Equipment required for installation of (i) above	Nil	Nil	77
333.	Any Chapter	The following goods for laying synthetic tracks and artificial surfaces of heading No.95.06, namely :- (1) Asphalt resurfacer; (2) Acrylic resurfacer; (3) Cushion coat; (4) Acrylic colour concentrate; and (5) Acrylic marking paint	Nil	Nil	78
334.	97	Works of art created abroad by Indian artists and sculptors, imported on the return of such artists or sculptors to India	Nil	Nil	-
335.	97.06	Books, being antiques of an age exceeding one hundred years	Nil	-	-

(1)	(2)	(3)	(4)	(5)	(6)
336.	98	Orthopaedic appliances falling under heading No. 90.21, imported by post or air, for personal use	25%	-	-
337.	98.01	Goods required for- (i) fertiliser projects; (ii) coal mining projects; (iii) captive power plants of 5 MW or more; (iv) power generation projects including gas turbine power projects (excluding captive power plants set up by projects engaged in activities other than in power generation); (v) power transmission projects of 66 KV and above; (vi) other industrial plants or projects	5% 5% 25% 5% 25% 25%	16% 16% 16% 16% 16% 16%	79
338.	98.01	Goods required for setting up of any Mega Power Project specified in List 33, if such Mega Power Project is- (a) an inter-state thermal power plant of a capacity of 1000 MW or more; or (b) an inter-state hydel power plant of a capacity of 500 MW or more, - as certified by an officer not below the rank of a Joint Secretary to the Government of India in the Ministry of Power	Nil	Nil	80
339.	98.04	The following goods, imported by post or air, for personal use, namely: - (A) The life saving drugs or medicines (including diagnostic test kits) specified in List 2 (B) Other life saving drugs or medicines	Nil Nil	Nil Nil	- 7
340.	98.05	All goods	35%	16%	-

(1)	(2)	(3)	(4)	(5)	(6)
341.	Any Chapter	Used bona fide personal and household effects belonging to a deceased person	Nil	Nil	81
342.	Any Chapter	Goods imported through postal parcels, packets and letters, the duty payable on which is not more than one hundred rupees	Nil	Nil	-
343.	Any Chapter	Archaeological specimens, photographs, plaster casts or antiquities, intended for exhibition for public benefit in a museum managed by the Archaeological Survey of India or by a State Government	Nil	Nil	82
344.	56.01. 96.06 or 96.07	Fasteners and poly wadding materials	Nil	Nil	83
345.	99	All goods	-	Nil	-
346.	Any Chapter	Artificial Plasma	5%	-	-