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2.5 5 1211 Plants and parts of plants (including seeds and fruit), of a kind mainly used in perfumery; in the pharmacy or for insecticide purposes, fungicides or the like, frozen or dried, whether or not cut, crushed or powdered 2.5 2.5 5 1212 Acacia, seaweed and other algae, sugar beet and cane, frozen or dried, whether or not ground; fruit stones and kernels and other plant products (including roots of unroasted chicory of the variety Cichoriumintybusatvum) of a kind mainly used for human consumption, not elsewhere specified or included 2.5 2.5 5 1301 Natural gums, resins; givnginal resins and oleoresins (e.g. balsms) [other than varnish and shellac] 2.5 2.5 5 1301 Compound asafetida commonly known as heeng 2.5 2.5 5 13 Pipowder tamarind 2.5 2.5 5 1401 Vegetable materials of a type mainly used for plaiting (e.g., bamboo, rattans, reeds, rush, boner, raphia, banded, bleached or bleached grain straw and lime bark) 2.5 2.5 5 1404 (other than 1404 90 10, 1404 90 40, 1404 90 50, 1404 90 60) Vegetable products not specified or included elsewhere, would be, Cotton lentils, soap nuts, hard seeds, kernels, peels and walnuts, of a kind mainly used for carving, seeds of Rudraksha (other than bidi (tend) wrapper leaves, betel leaves, Indian katha, coconut shell, unprocessed) 2.5 2.5 5 1404 or 3305 mehendi paste in cones 2.5 2.5 5 1507 Soybean oil and its fractions , refined or not, but not chemically modified 2.5 5 5 1508 Ground walnut oil and its fractions, refined or not, but not chemically modified. 2.5 2.5 5 1509 Olive oil and its fractions, refined or not, but not chemically modified. 2.5 2.5 5 1510 Theroil and their fractions, obtained exclusively from olives, refined or not, but not chemically modified, including mixtures of such oils or fractions with oils or fractions of heading 1509 2.5 2.5 5 1511 Palm oil and its fractions, refined or not, but not chemically modified. 2.5 2.5 5 1512 Sunflower, saffron or cotton seed oil and fractions thereof, refined or not, but not chemically modified. 2.5 2.5 5 1513 Coconut oil (copra), palm kernel or babassu and their fractions, whether or not refined but not chemically modified. 2.5 2.5 5 1514 Rapeseed oil, rapeseed or mustard oil and fractions thereof, refined or not, but not chemically modified. 2.5 2.5 5 1515 Other fixed vegetable fats and oils (including jojoba oil) and their fractions, refined or not, but not chemically modified. 2.5 2.5 5 1516 and vegetable oils and their fractions, partially or wholly hydrogenated, interesterified, or refined or not, but still uncooked. 2.5 2.5 5 1517 Mixtures or edible preparations of vegetable fats or vegetable oils or fractions of different vegetable fats or vegetable oils of this Chapter, other than edible fats or oils or their fractions of heading 1516 2.5 2.5 5 1518 Vegetable fats and oils and their fractions, cooked, oxidised, dehydrated, sulphurised, blown, polymerised by vacuum heat or inert gas or chemically modified, except those of heading 1516 2.5 2.5 5 1701 Beet sugar, sugar cane sugar 2.5 2.5 5 1702 or 1704 Sugar Palmyra, mishri, batasha, bura, [kahar, khadisakar, harda, sakariya, gatta, kuliya, elachidhana, lukumdana, chikkis like chikki swollen lice, chikki peanuts, sesame chikki, tilchikki, tilpati, tilrevdi, sugar makkhana, peanut sweets, gagaajai, khaja, khajuli, anarsa 2.5 2.5 5 1801 whole or broken cocoa beans, raw or roasted 2.5 2.5 5 1802 Cocoa peels, peels, skins and other cocoa waste 2.5 2.5 5 1803 Cocoa paste, with or without fat 2.5 2.5 5 1901 20 00 Mixtures and doughs for the preparation of bread, pastries and other bakery products 2.5 2.5 5 1902 Devayan (vermicelli) 2.5 2.5 5 1903 Tapioca and their substitutes prepared from starch, in the form of flakes, grains, pearls, sifts or similar forms. (sabudana) 2.5 2.5 5 1905 Pizzard bread 2.5 2.5 5 1905 or 2106 Khakhra, plain chapatti or roti 2.5 2.5 5 1905 40 00 Rusks, toast and similar toast 2.5 2.5 5 2106 Gram flour, idli/dosa dough, chutney powder 2.5 2.5 5 2106 90 Sweets 2.5 2.5 5 2106 90 Nameeks, bhujia, mixture, chabena and similar edible preparations in the form of ready-to-eat, other than those placed in the unit container and, - (a) bearing a registered mark; or (b) bearing a trade mark on which a claim or enforcement right is available before a court, other than that of which any claim which may be made or any enforceable right in respect of such a trade mark has been voluntarily lost; subject to the conditions specified in Annex 2.5 2.5 2201 90 10 Ice and snow 2.5 2.5 2207 Ethyl alcohol supplied to oil marketing companies for motor spirit mixing (petrol) 2.5 2.5 5 2301 Flour, flour and pelts, and those of meat or ofalf of meat, fish or shellfish, molluscs or other aquatic invertebrates, unfit for human consumption; halves 2.5 2.5 5 2302 Bran, sharp obites and other residues, whether or not in the form of pellets, derived from sifting, grinding or other work of cereals or legumes other than aquatic feedings/stuffs, including shrimp feed and shrimp feed; poultry feed and bovine feed, including grass, hay and straw, legume supplement and peel, and additives, wheat bran and deseruled cakes 2.5 2.5 5 2302 Rice bran (other than de-secured rice bran) 2.5 2.5 5 2303 Starch-making residues and, residues, beet pulp, bagasse and other waste sugar, beer or distillation and waste, whether or not in the form of pelts 2.5 2.5 2304 Oil cakes and other solid residues, whether or not ground or in the form of peels, resulting from the extraction of soy oil 2.5 2.5 2305 Oil cakes and other solid residues, whether or not ground or in the form of peels , resulting from the extraction of ground walnut oil 2.5 2.5 2306 Oil cakes and other solid residues, whether or not ground or in the form of peels, resulting from the extraction of vegetable fats or oils other than those of headings 2304 or 2305 2.5 2.5 2307 Wine yeasts; argol 2.5 2.5 5 2401 Tobacco leaves 2.5 2.5 5 2502 Unroasted iron pyrites. 2.5 2.5 5 2503 Sulphur of all types other than sublimated sulphur, precipitated sulphur and colloidal sulphur 2.5 2.5 5 2504 Natural graphite. 2.5 2.5 5 2505 Natural sands of all types, coloured or not, other than metal load-bearing sands in Chapter 26. 2.5 2.5 5 2506 Cuarc (other than natural sands); quartzite, whether or not coarsely cut or simply cut, by cutting or otherwise, into rectangular blocks or tiles (including square). 2.5 2.5 5 2507 Kaolin and other kaolin clays, whether or not calcined. 2.5 2.5 5 2508 Other clays (not including expanded clays of heading 6806), andalitis, kyaities and sillimanites, whether or not charred; mulled; samot a or dinas earth. 2.5 2.5 5 2509 Chalk. 2.5 2.5 5 2510 Natural calcium phosphates, natural aluminium calcium phosphates and phosphate chalk. 2.5 2.5 5 2511 Natural barium sulphate (bars); natural barium carbonate (offit), whether or not calcined, other than barium oxide of heading 2816. 2.5 2.5 5 2512 Silica sifit tables (e.g. kieselsuhr, tripolitan and diatomite) and similar silica soils, whether or not charred, with an apparent specific weight of 1 or less. 2.5 2.5 5 2513 Pumice stone; emery; natural corundum, natural garnet and other natural abrasive materials, heat-treated or not. 2.5 2.5 5 2514 Slate, whether or not coarsely cut, by cutting or otherwise, into rectangular blocks or tiles (including square). 2.5 2.5 5 2515 (except 2515 12 00, 2515 12 20, 2515 12 90) or 6802 Ecaussine and other monumental limestone or stone alabaster (other than marble and travertine), other than mirrored stone, which is ready for use 2.5 2.5 2515 11 00 Marble and travertine, rough or cut approximately 2.5 2.5 5 2516 [Except 2516 11 00, 2516 12 00] Porphyry, basalt, sandstone and other monumental or construction stones, whether or not coarsely cut or simply cut, by cutting or otherwise, into rectangular blocks or tiles (including square). 2.5 2.5 5 2516 11 00 Raw or approximately trimmed granite 2.5 2.5 5 2517 Pebbles, gravel, broken or stone, of the kind commonly used for concrete aggregates, for the metalisation of roads or for the transport of rail or other ballast, shingle and stone, whether or not heat-treated; slag, slag or similar industrial waste, incorporating or not the materials referred to in the first part of the heading; macadam with tar; cheeping grenuli and stone powder of headings 2515 or 2516, heat-treated or not. 2.5 2.5 5 2518 Dolomite, whether or not calcined or sintered, including coarsely cut dolomite or simply cut, by cutting or otherwise, into rectangular blocks or tiles (including square); dolomite ramming mix. 2518 10 dolomit, uncalcinated or sintered 2.5 2.5 5 2519 Natural magnesium carbonate (magnesite); molten magnesia; dead burnt (sintered) magnesia, which may or may not contain small amounts of other oxides added before sintering; other magnesium oxide, even pure. 2.5 2.5 5 2520 Gypsum; anhydrits; plasters (consisting of calcined gypsum or calcium sulphate) coloured or not, with or without small amounts of accelerators or retardants. 2.5 2.5 5 2521 Calcareous flour; limestone and other limestone stones, of a kind used for the manufacture of lime or cement. 2.5 2.5 5 2522 Hot lime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825. 2.5 2.5 5 2524 Asbestos 2.5 2.5 5 2525 Mica, including division; small waste. 2.5 2.5 5 2526 Naturally sated, whether or not coarsely cut, into rectangular blocks or tiles (including square); Talc. 2.5 2.5 5 2528 Natural and concentrated borates (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing no more than 85 % of H3BO3 (calculated by dry weight) 2.5 2.5 5 2529 Feldspar; leucyte, nefelin and non-felnie sienet; fluorite. 2.5 2.5 5 2530 Mineral substances not specified or included elsewhere. 2.5 2.5 5 26 (other than 2619, 2620, 2621) All ores and concentrates [other than clay, slag (other than granulated slag), scaling and other waste resulting from the manufacture of iron or steel; slag, ash and residues (other than those from the manufacture of iron or steel) containing metals, arsenic or their compounds; other slag and ash, including seaweed ash (varec); ash and residues from the incineration of municipal waste) 2.5 2.5 5 2601 Iron ores and concentrates , including roasted iron pyrites 2.5 2.5 5 2602 Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on dry weight. 2.5 2.5 5 2603 Copper ores and concentrates. 2.5 2.5 5 2604 Nickel ores and concentrates. 2.5 2.5 5 2605 Malt ores and concentrates. 2.5 5 2606 Aluminium ores and concentrates. 2.5 2.5 5 2607 Lead ores and concentrates. 2.5 2.5 5 5 Zinc ores and concentrates. 2.5 2.5 5 2609 Tin ores and concentrates. 2.5 2.5 5 2610 Chromium ores and concentrates. 2.5 2.5 5 2611 Tungsten ores and concentrates. 2.5 2.5 5 2612 Uranium or thorium or thorium ores. 2.5 2.5 5 2613 Molybdenum ores and concentrates. 2.5 2.5 5 2614 Titanium ores and concentrates. 2.5 2.5 5 2615 Niobium, tantalum, vanadium or zirconium or iron. 2.5 2.5 5 2616 Precious metal ores and concentrates. 2.5 2.5 5 2617 Other ores and concentrates 2.5 2.5 5 2618 Granulated clay (slag sand) from the manufacture of iron or steel 2.5 2.5 2621 Flying ash 2.5 2.5 27 Biogas 2.5 2.5 27 Biogas 2.5 2.5 2701 Coal, gas, water, gas, production gases and similar gases other than petroleum gases and other gaseous hydrocarbons 2.5 2.5 5 2706 Tar distilled from coal, lignite or peat 2.5 2.5 2710 (a) pds of kerosene oil, not brewed 2.5 2.5 5 2704 Coke and semi-coke of coal, lignite or peat, whether or not agglomerated; 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0 0 0 46 Khali Dona; Goods made of sal leaves, sisal leaves, sisal leaves, sabai grass, including sabai grass rope 0 0 0 46 Plates and cups consisting of all types of leaves/flowers/bark 0 0 0 4802 / 4907 Judicial stamp documents, judicial stamp stamps when sold by the Government Treasuries or Sellers authorized by the Government 0 0 0 4817 / 4907 Postal submissions, such as envelope, postal card, etc., sold by the government 0 0 0 48 or 4907 or 71 banknotes or rupee coins when sold at the Reserve Bank of India or the Government of India 0 0 0 4907 Cheques, lost or in the form of a card 0 0 0 4901 Printed books, including Braille books 0 0 0 4902 Newspapers , magazines and periodicals, whether or not illustrated or containing advertising material 0 0 0 4903 Children's picture, drawing or colouring books 0 0 0 4904 00 00 Music, printed or in manuscript, whether or not linked or illustrated 0 0 0 4905 Maps and hydrographic or similar diagrams of all types, atlases, wall maps, topographical plans and globes, printed 0 0 0 4907 Duty Credit Scrips 0 0 0 5001 Silkworms cocca 0 0 0 5002 Raw silk 0 0 0 5003 Silk waste 0 0 0 5101 Wool, not carded or combed 0 0 0 5102 Fine or coarse animal hair, non-carded or combed 0 0 0 5103 Waste of wool or fine or coarse animal hair 0 0 0 52 Gandhi Topi 0 0 0 52 Khadi Fire 0 0 0 50 to 55 Khadi fabrics, sold through khadi and village industries commission (KVIC) and KVIC certified institutions/points of sale 0 0 0 5303 jute fibres, raw or processed, but not spun 0 0 0 5305 Coconut, coir fibre 0 0 0 53 coir pith compost, other than those placed in the unit container, and , - (a) bearing a registered trade mark; or (b) bearing a trade mark on which a claim or enforcement order is available before a court (other than those in which any claim which may be made or an enforceable right in respect of such a trade mark has been voluntarily abandoned, subject to the conditions laid down in ANNEXION I] 0 0 63 Indian National Flag 0 0 0 6703 Human hair, dressed, thin, bleached or otherwise worked 0 0 0 6912 00 40 Clay pot and clay lamps 0 0 0 69 Clay idols 0 0 0 7018 Glass bracelets (except those made of precious metals) 0 0 0 7117 Lac bracelets/ shellac 0 0 0 8201 Hand-operated agricultural instruments for animals or operated i.e. Hand tools , would be spades, lopes, mattocks, pickles, digs, forks and rakes; axes, billing hooks and similar towing tools; dry-bears and plums of any kind; saws, sickle, hay knives, hedge shears, wooden feathers and other tools of a kind used in agriculture, horticulture or forestry other than ghamella. 0 0 0 8445 Charkha for manual wire-turning, including amber charkha 0 0 0 8446 Handloom [weaving machines] 0 0 0 8802 60 00 Spacecraft (including satellites) and suborbital launch vehicles and spacecraft 0 0 0 8803 Parts of goods heading 8801 0 0 0 9021 Hearing aids 0 0 0 0 92 Hand-crafted domestic musical instruments, listed in ANNEX II 0 0 9603 Muddhas of sarkanda, Brooms or brushes, consisting of branches or other plant materials, bound together, with or without handles 0 0 0 9609 Slate pencils and chalk sticks 0 0 0 9610 00 00 Slate 0 0 0 0 9619 00 10 or 9619 00 20 Sanitary towels (tampons) or sanitary napkins; tampons 0 0 0 9803 Passenger baggage 0 0 0 Any chapter Puja samagri ie,- (j) Rudraksha, rudraksha mala, tulsī kanthi mala, panchgavya (mixture of coddung, although ghee, milk and cas); (ii) The sacred thread (known as yagnopavit); (iii) Wooden Khadau; (iv) Panchamit, (v) Vibhuti sold by religious institutions, (vi) Unbranded Honey [proposed GST Nile] (vii) Wick for diya (viii) Rolli (ix) Kalava (Raksha sutra) (x) Chandan tika 0 0 0 - Provision of lottery by any person other than the State Government, Union or local authority, provided that the provision of such a lottery has suffered an appropriate central fee, the State tax, the territory of the Union or the local authority, as the case may be, to the lottery distributor or sales agent designated by the State Government, the territory of the Union or the local authority, as the case may be. 0 0 0 - Supply of goods by a government entity to the central administration, state administration, territory of the Union, local authority or any person specified by the central government, state government, territory of the Union or local authority, consideration received from the central administration, the State administration, the territory of the Union or from a local authority in the form of granting 0 0 0 Any Chapter Parties for the manufacture of hearing aids 0 0 0 Any chapter , with the exception of 71 Rakhi (other than those made from goods covered by Chapter 71) 0 0 0 Any chapter Provision of gifts received by the President, Prime Minister, Governor or Chief Minister of any State or territory of the Union or of any civil servant, by public tender by the Government, where the proceeds from the tender are to be used for public or charitable causes 0 0 0 2106 90 20 Pan-masala 60% 2202 10 10 Airy waters 12% 2202 10 20 Lemonade 12% 2202 10 90 Other 12% 2401 Unprocessed tobacco (without lime tube) – bearing a brand name 71% 2401 Unprocessed tobacco (with lime tube) – bearing a brand name 65% 2401 30 00 Garbage tobacco, bears a brand name 61% 2402 10 10 Trabcu and cheroots 21% or Rs. 4170 per thousand , whichever is greater than 2402 10 20 Cigarillos 21% or Rs. 4170 per thousand, whichever is greater than 2402 20 10 Cigarettes containing tobacco other than the filter, with a length not exceeding 65 millimetres 5 % + Rs.2076 per thousand 2402 20 20 Cigarettes containing tobacco, other than filter cigarettes, of a length exceeding 65 millimetres , but not exceeding 75 millimetres 5 % + Rs.3668 per thousand 2402 20 30 Length filtration cigarettes (including filter length, the length of the filter being 11 millimetres or its actual length, whichever is greater than) shall not exceed 65 millimetres 5 % + Rs.2076 at a thousand 2402 20 40 Length filter cigarettes (including filter length, filter length being 11 millimetres or its actual length , whichever is larger) exceeding 65 millimetres but not exceeding 70 millimetres 5 % + Rs.2747 per thousand 2402 20 50 Length filter cigarettes (including filter length, filter length being 11 millimetres or its actual length, whichever is greater) greater than 70 millimetres but not exceeding 75 millimetres 5 % + Rs.3668 per thousand 2402 20 90 Other cigarettes containing tobacco 36% + Rs.4170 per thousand 2402 90 10 Replacement tobacco cigarettes Rs.4006 per thousand 2402 90 20 Cigarillos of substitutes 12.5% or Rs. 4006 per thousand is greater than 2402 90 90 Other 12.5% or Rs. 4006 per thousand, whichever is greater than 2403 11 10 Hookah or gudaku tobacco bearing a brand name 72% 2 403 11 10 Tobacco used for smoking hookah or chilam known as hookah or gudaku tobacco not bearing a mark 17% 2403 11 90 Other water pipes that smoke tobacco not bearing a brand. 11% 2403 19 10 Smoking mixtures for pipes and cigarettes 290% 2403 19 90 Other type of smoking tobacco with a trade mark name 49% 2403 19 90 Other types of smoking tobacco not bearing a mark 11% 2403 91 00 homogenised or reconstituted tobacco, bears a brand name 72% 2403 99 10 Chewing tobacco (without lime tube) 160% 2403 99 10 Chewing tobacco (with lime tube) 142% 2403 99 10 Filter khaini 160% 2403 99 200 Preparations containing chewing tobacco 72% 2403 99 30 Jarda fragrant tobacco 160% 2403 99 40 Snuff 72% 2403 99 50 Preparations containing snuff 72% 2403 99 6 0 Tobacco extracts and essence bearing a brand name 72% 240 3 99 60 Tobacco extracts and essence not bearing a brand name 65% 2403 99 70 Tobacco cut 20% 2403 99 90 Pan masala containing Gutkha tobacco 204% 2403 99 90 All goods other than pan masala containing gutkha tobacco, bearing a mark of 96% 2403 99 90 All goods other than pan masala containing gutkha tobacco, which do not bear a mark 89% 2701 Coal; lighters, ovoids and similar solid fuels made from coal. Rs.400 per tonne 2702 Lignite, whether or not crowded, except for rs.400 per tonne 2703 Peat (including peat bedding), even crowded Rs.400 per tonne 8702 10; 8702 20, 8702 30, 8702 90 Vehicles for the carriage of up to 13 persons, including the driver 15% 87 All old and used vehicles Explanation: Nothing in this entry applies where the supplier of these goods has benefited from the tax credit in 13, as defined in clause (63) of Section 2 of the Law on the Tax on Central Goods and Services , 2017, the CENVAT credit, as defined in the CENVAT Credit Rules, 2004, or the value added tax credit or any other taxes paid for such vehicles. NIL 8702 or 8703 Vehicles authorised as ambulances properly equipped with all the devices, furniture and accessories necessary for a factory ambulance producing such vehicles NIL 8703 10 10, 8703 80 Electrically operated vehicles, including three-wheel electric vehicles. NIL 8703 Three-wheeled vehicles NIL 8703 Cars for the physically disabled, subject to the following conditions: a) an officer not under the rank of Deputy Secretary of the Government of India in the Department of Heavy Industries that the goods referred to may be used by persons with physical disabilities; and b) the buyer of the car gives a declaration on his own responsibility that he will not dispose of the car for a period of five years after its purchase. NIL 8703 40, 8703 60 The following vehicles, both with spark-ignition internal combustion piston engine and electric motor as propulsion engines: (a) Vehicles approved as ambulances properly equipped with all mounting devices, furniture and accessories necessary for an ambulance from the manufacturing plant such vehicles Explanation.- For the purposes of this heading, the vehicle specification shall be established in accordance with the Motor Vehicles Act 1988 (59 of 1988) and the rules laid down in accordance with NIL 8703 40, 8703 60 The following vehicles, both with spark-ignition internal combustion piston engine and electric motor as propulsion engines; (b) Three wheeled vehicles Explanation.- For the purposes of this heading, the specification of the vehicle shall be established in accordance with the Motor Vehicle Act 1988 (59 of 1988) and the rules laid down therein. NIL 8703 40, 8703 60 The following vehicles, both with spark-ignition internal combustion piston engine and electric motor as propulsion engines; (c) Vehicles with an engine capacity of not more than 1200cc and a length of not more than 4000 mm Explanation.- For the purposes of this heading, the specification of the vehicle shall be established in accordance with the Motor Vehicle Act 1988 (59 of 1988) and the rules laid down therein. NIL 8703 40, 8703 60 The following vehicles, both with spark-ignition internal combustion piston engine and electric motor as propulsion engines; (d) Motor vehicles other than those referred to in (a) Explanation.- For the purposes of this heading, the vehicle specification shall be established in accordance with the Motor Vehicles Act 1988 (59 of 1988) and the rules laid down therein. NIL 8705 50, 8703 70 The following vehicles , with both a compression-ignition internal combustion piston engine (diesel or semi-diesel) and an electric motor as propulsion engines; (b) Three wheeled vehicles Explanation.- For the purposes of this the specification of the vehicle is according to the Motor Vehicle Act 1988 (59 of 1988) and the rules laid down therein. NIL 8706 50, 8703 70 The following vehicles, with both a compression-ignition internal combustion piston engine (diesel or semi-diesel) and an electric motor as propulsion engines; (c) Vehicles with an engine capacity of not more than 1500 cc and a length of not more than 4000 mm Explanation.- For the purposes of this heading, the specification of the vehicle shall be determined in accordance with the Motor Vehicles Act 1988 (59 of 1988) and the rules laid down therein. NIL 8707 50, 8703 70 The following vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as propulsion engines; (d) Motor vehicles other than those referred to in (a) Explanation.- For the purposes of this heading, the vehicle specification shall be established in accordance with the Motor Vehicle Act 1988 (59 of 1988) and the rules laid down therein in accordance with. 15 % 8703 Hydrogen vehicles on the basis of fuel cell technology and length not exceeding 4000 mm. , the specification of the vehicle shall be established in accordance with the Motor Vehicle Act 1988 (59 of 1988) and the rules laid down therein. NIL 8703 21 or 8703 22 Petrol, Liquefied Petroleum Gas (LPG) or Compressed Natural Gas (CNG) drive motor vehicles with an engine capacity of not more than 1500 cc and a maximum length of 4000 mm. Explanation.- For the purposes of this heading, the specification of the vehicle shall be determined in accordance with the Motor Vehicle Act 1988 (59 of 1988) and the rules laid down in accordance with . 1% 8703 31 Diesel motor vehicles with an engine capacity of not more than 1500 cc and a length not more than 4000 mm. Explanation.- For the purposes of this heading, the specification of the vehicle shall be established in accordance with the Motor Vehicle Act 1988 (59 of 1988) and the rules laid down therein. 3% 8703 Vehicles with an engine capacity not exceeding 1500 cc 17% 8703 Vehicles with an engine capacity of more than 1500 cc, other than vehicles specified at the entrance to S. No. 52B 20% 8703 Vehicles with an engine capacity of more than 1500 cc, known as Sports Commercial Vehicles (SUVs), including commercial vehicles. Explanation. - For the purposes of this entry, the SUV includes a vehicle with a length of more than 4000 mm and having a ground clearance of 170 mm. 22% 8711 Motorcycles with an engine capacity greater than 350 cc. 3% 8802 Other aircraft (e.g. helicopters, aircraft) for personal use. 3% 8903 Yacht and other ships for leisure or sport 3% Any chapter All goods other than those referred to in S. No. 1 to 55 above Nile No match found for the specified chapter Description Description The above does not constitute a complete or exhaustive list of the items subject to exemptions or the attraction of concessional rates under the GST. Some of the items also attract Cess in addition to GST at applicable rates. For full details, notifications and other information available on the CBIC website (www.cbic.gov.in) or this website, please refer. 10.

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