

Basic Customs Duty (BCD) movement

Classification	Commodity	Rate	
		From	To
Edibles			
0302 or 0303	Atlantic salmon	10%	30% [#]
0306	Live Black tiger shrimp (<i>Penaeus monodon</i>)	30%	10% ^{##}
0306 19 00	Frozen Krills	30%	15% [#]
0307 32 00	Frozen Mussels	30%	15% ^{##}
0307 43 20	Frozen Squids	30%	15% ^{##}
05 or any other chapter	Frozen semen and Frozen semen equipment other than Bovine semen	5%	30% [#]
Any Chapter	Goods used in processing of sea food: <ul style="list-style-type: none"> - Monosodium Glutamate - Pre-formed HIPS Containers - Polyurethane and Polystyrene containers meeting buyers' requirements - Printed Plastic Pouches for Packing buyers brand - Sucrose - Sodium Chloride - Oleoresins/spice extract - Anti-oxidants, BHT/EDTA/Sod, or Pot. Metabisulphite - Soya protein - Seasoning Oil - Gel Ice (for air freighting chilled fish) - Fats/Hydrogenated oils - Milk Protein - Reducing Sugars, such as lactose - Lecithin (emulsifier) - Glucose - Pre-formed Crystallised Polyethylene Terephthalate (CPET) containers - Ascorbic Acid - Sodium Sulfite - Active Oxygen 	Nil	As per tariff
Any Chapter	Goods used in processing of sea food: <ul style="list-style-type: none"> - OTR Fresh Fish Bags (Oxygen Permeable) - Polypropylene box as per buyer's requirements - RFID label to tag on carton or box - Solid board box as per buyer's requirements 	As per Tariff	Nil
0802 21 00, 0802 22 00	Hazelnuts or filberts	10%	30% [#]

0802 91 00, 0802 92 00, 0802 99 00	Pine nuts	30%	100%
0810 60 00 or 0810 90	All goods, other than black, white or red currants and gooseberries.	15%	30%#
1301 90	Seed lac	5%	30%#
1301 90 13	Asafoetida	20%	5%##
1301 90 22	Dammar Batu	20%	30%#
1516 30 00	Microbial fats and oils and their fractions	30%	100%#
1518	Algal Oil for manufacture of aqua feed	30%	15%#
1520 00 00	Crude glycerin for manufacture of soaps	Nil	7.5%#
1801 00 00	Cocoa Beans, whole or broken, raw or roasted	30%	15%##
1903 00 00	Tapioca and substitutes therefor prepared from starch in the form of flakes, grains, pearls, siftings or in similar forms	30%	50%#
Minerals and fuels			
2505 10 11, 2505 10 12 and 2505 10 19	Silica Sands	2.5%	5%#
2515 11 00, 2515 12 10, 2515 12 20, 2515 12 90, 2516 11 00 and 2516 12 00	All goods other than Rough Marble and Travertine blocks; Marble slabs	10%	40%#
25, 28, 38, 39	Goods used in the manufacturing of refractory products	5%	As applicable^^^
25, 28, 38, 39	Phenolic Resin	5%	7.5%#
2501	Common salt (including rock salt, sea salt and table salt)	Nil	5%#
2710 19	Fuel oil, Straight run fuel oil, Low Sulphur wax residue, Vacuum residue, slurry and Vacuum gas oil	5%	2.5%#
2710 19	Kerosene imported by the IOCL, HPCL, BPCL and IBP company Ltd. for ultimate sale through the PDS	Nil	5%#
27, 34, 87	Materials and equipments for construction of road based on Biobased asphalt	Nil	As applicable#
2716 00 00	Electrical energy originating from Nepal and Bhutan	Nil	INR 2000 per 1000kwh#
Chemicals			
2837 11 00	Sodium Cyanide	7.5%	10%#
2905 11 00	Methyl alcohol (methanol)	5%	2.5%##
2915 21 00	Acetic acid	7.5%	5%##
28, 29, 84, 85, 90	goods used in the manufacture of laser and laser-based instruments	Nil	As applicable#

28, 29, 32, 39, 70 or 90	Goods used in the manufacture of telecommunication grade impregnated glass reinforcement roving	Nil	As applicable [#]
29	Raw materials intermediates and consumables supplied by the UNICEF for the manufacture of DTP vaccine	Nil	As applicable [#]
28, 29, 30	Drugs, medicines, diagnostic kits or equipment and Bulk drugs used in the manufacture of drugs or medicines	Exemptions available to list of specified goods have been rationalised	
28, 29, 30, 38	Lifesaving drugs, medicines, diagnostic kits or equipment and Bulk drugs used in the manufacture of lifesaving drugs or medicines	Exemptions available to list of specified goods have been rationalised	
3201 90 20	Myrobalan fruit extract	2.5%	7.5% [#]
3206 50 00	Triband Phosphor	Nil	7.5% [#]
3207 10 40	Ceramic colours	5%	7.5% [#]
3207 40 00	Glass frit and other glass, in the form of powder, granules or flakes	5%	7.5% [#]
3404 20 00	Vinyl Polyethylene Glycol for use in manufacture of Poly Carboxylate Ether	7.5%	10% [#]
35	Goods for use in the manufacture of Plasma Volume Expanders, namely: - (i) Hydroxyethyl starch, (ii) Dextran	5%	As applicable [#]
4401 21 00 4401 22 00	Wood in chips or particles, used in manufacture of paper, paperboard and newsprint	Nil	5% [#]
4707	Recovered (waste and scrap) paper or paperboard imported for manufacture of paper, paperboard or newsprint	Nil	2.5% [#]
48	Grape guard paper	5%	10% [#]
Textile and clothing			
5208 39	Other Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/sq. m.	25% or INR 150 per kg., whichever is higher	10% or INR 150 per kg., whichever is higher ^{##}
5208 42	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/sq. m., plain weave, weighing more than 100g/sq. m.	25% or INR 37 persq. m., whichever is higher	10% or INR 22 persq. m., whichever is higher ^{##}
5208 49	Other Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/sq. m.	25% or INR 200 per kg., whichever is higher	10% or INR 143 per kg., whichever is higher ^{##}
5208 52	Other Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/sq. m., plain weave, weighing not more than 100g/sq. m.	25% or INR 23 persq. m., whichever is higher	10% or INR 14 persq. m., whichever is higher ^{##}

5208 59	Other Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/sq. m.	25% or INR 50 persq. m., whichever is higher	10% or INR 30 persq. m., whichever is higher ^{##}
5209 31, 5209 32, 5209 39	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/sq. m., dyed, plain weave, 3-thread or 4- thread twill, including cross twill, other fabrics	25% or INR 150 per kg., whichever is higher	10% or INR 150 per kg., whichever is higher ^{##}
5209 41	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/sq. m., of yarns of different colours, plain weave	25% or INR 32 persq. m., whichever is higher	10% or INR 30 persq. m., whichever is higher ^{##}
5209 43	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/sq. m., other fabrics of 3-thread or 4-thread twill, including cross-twill	25% or INR 30 persq. m., whichever is higher	10% or INR 28 persq. m., whichever is higher ^{##}
5209 49	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/sq. m., other fabrics of yarns of different colours	25% or INR 150 per kg., whichever is higher	10% or INR 150 per kg., whichever is higher ^{##}
5209 51, 5209 52	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/sq. m., printed plain weave or 3-thread or 4-thread twill, including cross-twill	25% or INR 30 persq. m., whichever is higher	10% or INR 24 per sq. m., whichever is higher ^{##}
5209 59	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/sq. m., printed other fabrics	25% or INR 38 persq. m., whichever is higher	10% or INR 30 per sq. m., whichever is higher ^{##}
5210 39	Woven fabrics of cotton, containing less than 85% by weight of cotton, weighing not more than 200g/sq. m., other dyed fabrics	25% or INR 150 per kg., whichever is higher	10% or INR 150 per kg., whichever is higher ^{##}
5210 49	Woven fabrics of cotton, containing less than 85% by weight of cotton, weighing not more than 200g/sq. m., other fabrics of yarns of different colours	25% or INR 185 per kg., whichever is higher	10% or INR 132 per kg., whichever is higher ^{##}
5210 51, 5210 59	Woven fabrics of cotton, containing less than 85% by weight of cotton, weighing not more than 200g/sq. m., printed plain weave or other printed fabrics	25% or INR 15 persq. m., whichever is higher	10% or INR 12 per sq. m., whichever is higher ^{##}
5211 31, 5211 32, 5211 39	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/sq. m., dyed plain weave, dyed 3-thread or 4-thread twill, including cross-twill, other dyed fabrics	25% or INR 150 per kg., whichever is higher	10% or INR 150 per kg., whichever is higher ^{##}

5211 41	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/sq. m., of yarns of different colours, plain weave	25% or INR 44 per sq. m., whichever is higher	10% or INR 35 per sq. m., whichever is higher ^{##}
5211 43	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/sq. m., other fabrics of yarns of different colours, 3-thread or 4-thread twill, including cross-twill	25% or INR 40 per sq. m., whichever is higher	10% or INR 32 per sq. m., whichever is higher ^{##}
5211 49	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/sq. m., other fabrics of yarns of different colours	25% or INR 150 per kg., whichever is higher	10% or INR 150 per kg., whichever is higher ^{##}
5211 51, 5211 52 and 5211 59	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/sq. m., printed plain weave or 3-thread or 4-thread twill, including cross-twill or other fabrics	25% or INR 18 per sq. m., whichever is higher	10% or INR 12 per sq. m., whichever is higher ^{##}
5407 42	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, dyed	25% or INR 60 per sq. m., whichever is higher	20% or INR 36 per sq. m., whichever is higher ^{##}
5407 43 00	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, of yarn of different colours	25% or INR 67 per sq. m., whichever is higher	20% or INR 40 per sq. m., whichever is higher ^{##}
5407 44 10, 5407 44 30, 5407 44 40, 5407 44 90	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, printed	25% or INR 58 per sq. m., whichever is higher	20% or INR 35 per sq. m., whichever is higher ^{##}
5407 44 20	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, printed Nylon georgette	25% or INR 58 per sq. m., whichever is higher	10% or INR 35 per sq. m., whichever is higher ^{##}
5407 52	Other woven fabrics, containing 85% or more by weight of textured polyester filaments, dyed	25% or INR 38 per sq. m., whichever is higher	20% or INR 23 per sq. m., whichever is higher ^{##}
5407 53 00	Other woven fabrics, containing 85% or more by weight of textured polyester filaments, of yarns of different colours	25% or INR 50 per sq. m., whichever is higher	20% or INR 30 per sq. m., whichever is higher ^{##}
5407 61	Other woven fabrics, containing 85% or more by weight of non-textured polyester filaments	25% or INR 150	20% or INR 150

		per kg., whichever is higher	per kg., whichever is higher ^{##}
5407 69 00	Other woven fabrics, containing 85% or more byweight of textured polyester filaments, other fabrics	25% or INR 60 persq. m., whichever is higher	20% or INR 36 per sq. m., whichever is higher ^{##}
5407 73 00	Other woven fabrics, containing 85% or more byweight of synthetic filaments, of yarns of different colours	25% or INR 60 persq. m., whichever is higher	20% or INR 36 per sq. m., whichever is higher ^{##}
5407 74 00	Other woven fabrics, containing 85% or more byweight of synthetic filaments, printed	25% or INR 38 persq. m., whichever is higher	20% or INR 23 per sq. m., whichever is higher ^{##}
5407 82 10, 5407 82 20, 5407 82 30, 5407 82 40, 5407 82 60, 5407 82 90	Other woven fabrics, containing less than 85%by weight of synthetic filaments, mixed mainly or solely with Cotton, dyed	25% or INR 42 persq. m., whichever is higher	20% or INR 25 per sq. m., whichever is higher ^{##}
5407 82 50	Other woven fabrics, containing less than 85%by weight of synthetic filaments, mixed mainly or solely with Cotton, dyed Terylene and dacron sarees	25% or INR 42 persq. m., whichever is higher	10% or INR 25 per sq. m., whichever is higher ^{##}
5407 83 00	Other woven fabrics, containing less than 85%by weight of synthetic filaments, mixed mainly or solely with Cotton, of yarns of different colours	25% or INR 67 persq. m., whichever is higher	20% or INR 40 per sq. m., whichever is higher ^{##}
5407 84 10, 5407 84 20, 5407 84 30, 5407 84 40, 5407 84 60, 5407 84 70, 5407 84 90	Other woven fabrics, containing less than 85%by weight of synthetic filaments, mixed mainly or solely with Cotton, printed	25% or INR 38 persq. m., whichever is higher	20% or INR 23 per sq. m., whichever is higher ^{##}
5407 84 50	Other woven fabrics, containing less than 85%by weight of synthetic filaments, mixed mainly or solely with Cotton, printed Terylene and Dacron sarees	25% or INR 38 persq. m., whichever is higher	10% or INR 23 per sq. m., whichever is higher ^{##}
5407 92 00	Other woven fabrics, dyed	25% or INR 67 persq. m., whichever is higher	20% or INR 40 per sq. m., whichever is higher ^{##}
5407 93 00	Other woven fabrics, of yarns of different colours	25% or INR 45 persq. m., whichever is higher	20% or INR 27 per sq. m., whichever is higher ^{##}
5407 94 00	Other woven fabrics, printed	25% or	20% or

		INR 67 persq. m., whichever is higher	INR 40 per sq. m., whichever is higher ^{##}
5408 22	Other woven fabrics, containing 85% or more byweight of artificial filament or strip or the like, dyed	25% or INR 45 persq. m., whichever is higher	20% or INR 27 per sq. m., whichever is higher ^{##}
5408 23 00	Other woven fabrics, containing 85% or more byweight of artificial filament or strip or the like, of yarns of different colours	25% or INR 47 persq. m., whichever is higher	20% or INR 28 per sq. m., whichever is higher ^{##}
5408 24 11, 5408 24 14, 5408 24 16, 5408 24 17, 5408 24 19, 5408 24 90	Other woven fabrics, containing 85% or more byweight of artificial filament or strip or the like, of rayon	25% or INR 87 persq. m., whichever is higher	20% or INR 52 per sq. m., whichever is higher ^{##}
5408 24 12, 5408 24 13, 5408 24 15, 5408 24 18	Other woven fabrics, containing 85% or more byweight of artificial filament or strip or the like, of rayon	25% or INR 87 persq. m., whichever is higher	10% or INR 52 per sq. m., whichever is higher ^{##}
5512 19	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of polyester staple fibres, other	25% or INR 42 persq. m., whichever is higher	20% or INR 25 per sq. m., whichever is higher ^{##}
5512 29	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of acrylic or modacrylic staple fibres, other	25% or INR 47 persq. m., whichever is higher	20% or INR 28 per sq. m., whichever is higher ^{##}
5512 99	Other Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres	25% or INR 65 perkg., whichever is higher	20% or INR 54 per kg., whichever is higher ^{##}
5513 21 00	Woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/sq. m., dyed plain weave	25% or INR 150 per kg., whichever is higher	20% or INR 107 per kg., whichever is higher ^{##}
5513 23 00	Other Woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/sq. m., dyed	25% or INR 125 per kg. or INR 25 persq. m., whichever is highest	20% or INR 125 per kg. or INR 25 per sq. m., whichever is highest ^{##}
5513 39 00	Other Woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/sq.	25% or INR 125 per kg. or INR 25 persq. m.,	20% or INR 125 per kg. or INR 25 per sq. m.,

	m., other woven fabrics of yarns of different colours	whichever is highest	whichever is highest ^{##}
5513 41 00	Other Woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/sq. m., printed plain weave of polyester staple fibres	25% or INR 25 persq. m., whichever is higher	20% or INR 15 per sq. m., whichever is higher ^{##}
5514 21 00	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with Cotton, of a weight exceeding 170g/sq. m., dyed plain weave of polyester staple fibre	25% or INR 100 per kg. or INR 30 persq. m., whichever is highest	20% or INR 100 per kg. or INR 30 per sq. m., whichever is highest ^{##}
5514 22 00	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with Cotton, of a weight exceeding 170g/sq. m., 3-thread or 4- thread twill, including cross twill of polyester staple fibre, dyed	25% or INR 140 per kg., whichever is higher	20% or INR 100 per kg., whichever is higher ^{##}
5514 23 00	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with Cotton, of a weight exceeding 170g/sq. m., other woven fabrics of polyester staple fibre, dyed	25% or INR 160 per kg., whichever is higher	20% or INR 114 per kg., whichever is higher ^{##}
5514 29 00	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with Cotton, of a weight exceeding 170g/sq. m., other dyed woven fabrics	25% or INR 170 per kg., whichever is higher	20% or INR 121 per kg., whichever is higher ^{##}
5514 30 11	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with Cotton, of a weight exceeding 170g/sq. m., of yarns of different colours, of polyester staple fibres	25% or INR 64 persq. m., whichever is higher	20% or INR 45 per sq. m., whichever is higher ^{##}
5514 30 12	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with Cotton, of a weight exceeding 170g/sq. m., of yarns of different colours, 3-thread or 4-thread twill, including cross twill	25% or INR 43 persq. m., whichever is higher	20% or INR 26 per sq. m., whichever is higher ^{##}
5514 49 00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with Cotton, of a weight exceeding 170g/sq. m., of yarns of different colours	25% or INR 160 per kg., whichever is higher	20% or INR 114 per kg., whichever is higher ^{##}
5515 21	Other woven fabrics of acrylic or	25% or	20% or

	modacrylic staple fibres, mixed mainly or solely with man- made filaments	INR 79 per sq. m., whichever is higher	INR 55 per sq. m., whichever is higher ^{###}
5515 91	Other woven fabrics, mixed mainly or solely with man-made filaments	25% or INR 57 per sq. m., whichever is higher	20% or INR 40 per sq. m., whichever is higher ^{###}
5516 22 00, 5516 23 00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man- made filaments, dyed or of yarns of different colours	25% or INR 150 per kg., whichever is higher	20% or INR 150 per kg., whichever is higher ^{###}
5801 22	Woven pile fabrics and chenille fabrics, other than fabrics of Heading 5802 or 5806 of First Schedule of Customs Tariff Act, 1975, cut corduroy	25% or INR 75 per sq. m., whichever is higher	10% or INR 70 per sq. m., whichever is higher ^{###}
5802 30 00	Tufted textile fabrics	25% or INR 150 per kg., whichever is higher	10% or INR 150 per kg., whichever is higher ^{###}
6001 92 00	Pile fabrics, other than long-pile fabrics or looped pile fabrics, of man-made fibres	25% or INR 100 per kg., whichever is higher	20% ^{###}
6101 20 00	Men's or boys overcoats, car coats, capes etc., of cotton	25% or INR 540 per piece, whichever is higher	20% ^{###}
6101 30	Men's or boys overcoats, car coats, capes etc., of man-made fibres	25% or INR 530 per piece, whichever is higher	20% ^{###}
6103 29 10, 6103 29 20	Men's suits of silk or of artificial fibres	25%	20% ^{###}
6104 19	Women's suits of other textile materials	25% or INR 460 per piece, whichever is higher	20% ^{###}
6104 62 00, 6104 63 00	Women's trousers, bib and brace overalls, breeches and shorts, of cotton or of synthetic fibres	25% or INR 98 per piece, whichever is higher	20% ^{###}
6201 30 10	Men's or boys overcoats, car coats, raincoat etc., of cotton	25% or INR 385 per piece, whichever is higher	20% ^{###}
6201 30 90	Other than Men's or boys overcoats, car coats, raincoats etc., of cotton	25% or INR 210 per piece, whichever is higher	20% ^{###}

6201 40 10	Men's or boys overcoats, car coats, capes etc., of man-made fibres	25% or INR 320 per piece, whichever is higher	20% ^{##}
6201 40 90	Other than Men's or boys overcoats, car coats, capes etc., of man-made fibres	25% or INR 180 per piece, whichever is higher	20% ^{##}
6202 30 10	Women's or girls overcoats, car coats, raincoat etc., of cotton	25% or INR 210 per piece, whichever is higher	20% ^{##}
6202 30 90	Other than Women's or girls overcoats, car coats, raincoats etc., of cotton	25% or INR 160 per piece, whichever is higher	20% ^{##}
6202 40 10	Women's or girls overcoats, car coats, capes etc., of man-made fibres	25% or INR 385 per piece, whichever is higher	20% ^{##}
6202 40 90	Other than women's or girls overcoats, car coats, capes etc., of man-made fibres	25% or INR 220 per piece, whichever is higher	20% ^{##}
6203 11 00	Men's Suits of wool or fine animal hair	25% or INR 1100 per piece, whichever is higher	20% ^{##}
6203 12 00	Men's Suits of synthetic fibres	25% or INR 720 per piece, whichever is higher	20% ^{##}
6203 19	Men's Suits of other textile materials	25% or INR 1100 per piece, whichever is higher	20% ^{##}
6203 31	Men's jackets and blazers, of wool or fine animal hair	25% or INR 815 per piece, whichever is higher	20% ^{##}
6203 32 00	Men's jackets and blazers, of cotton	25% or INR 440 per piece, whichever is higher	20% ^{##}
6203 33 00	Men's jackets and blazers, of synthetic fibres	25% or INR 320 per piece, whichever is higher	20% ^{##}

6203 39	Men's jackets and blazers, of other textile materials	25% or INR 755 per piece, whichever is higher	20% ^{##}
6203 43 00, 6203 49	Men's trousers, bib and brace overalls, breeches and shorts, of synthetic fibres or of other textile materials	25% or INR 110 per piece, whichever is higher	20% ^{##}
6204 11 00, 6204 13 00	Women's suits of wool or of fine animal hair or synthetic fibre	25% or INR 550 per piece, whichever is higher	20% ^{##}
6204 19	Women's suits of other textile materials	25% or INR 500 per piece, whichever is higher	20% ^{##}
6204 31 10, 6204 31 90	Women's jackets and blazers, of wool or fine animal hair	25% or INR 370 per piece, whichever is higher	20% ^{##}
6204 32 00	Women's jackets and blazers, of cotton	25% or INR 650 per piece, whichever is higher	20% ^{##}
6204 33 00	Women's jackets and blazers, of synthetic fibres	25% or INR 390 per piece, whichever is higher	20% ^{##}
6204 39	Women's jackets and blazers, of other textile materials	25% or INR 350 per piece, whichever is higher	20% ^{##}
6204 69	Women's trousers, bib and brace overalls, breeches and shorts, of other textile materials	25% or INR 135 per piece, whichever is higher	20% ^{##}
MSME			
6601	Umbrellas	10%	20% [#]
Any Chapter	Parts of umbrella, including umbrella panels	5%	As applicable [#]
6814 90 90	Mica glass tape for use in manufacture of insulated wires and cables falling under heading 8544	7.5%	10% [#]
Gems and Jewellery			
7117	Imitation Jewellery	20%	20% or INR. 400/kg, whichever is higher [#]

7102 21 or 7102 31 00	Simply Sawn Natural Diamonds imported under Kimberley Process Certification Scheme (KPCS)	10%	Nil [#]
71 (except 7104 90 90)	Cut and Polished Diamonds and Cut and Polished Natural Gemstones	7.5%	5% [#]
Metals			
7204	Ferrous waste and scrap	Nil	2.5% [^]
7325 10 00	S.G Ingot Castings for use in the manufacture of plastic processing machineries	10%	7.5% [#]
Machinery & tools			
8112 61 00 or 8112 69 00	cadmium unwrought/wrought/ powder, waste or scrap	5%	10% [#]
84	specific sports machinery	5%	As applicable ^{^^}
84	bacteria removing clarifier	Nil	7.5% ^{^^}
84	Marine seawater pumps with fibre Impellers and automatic fish/prawn feeder	5%	7.5% ^{^^}
84	Machinery or equipment for effluent treatment plant for leather industry	Nil	7.5% ^{^^}
84	Goods required for use in high voltage power transmission project	7.5%	As applicable ^{^^}
84	Goods for use in man-made or synthetic fiber or yarn industry	Exemptions available to list of specified goods have been rationalized	
84	Goods for use in textiles industry	Exemptions available to list of specified goods have been rationalized	
84	Parts and raw materials for manufacture of goods required for off- shore oil exploration	Nil	As applicable ^{^^}
84	Goods imported in connection with petroleum operations	Nil	As applicable ^{^^}
84	Parts for wind operated electricity generators	5%	As applicable ^{^^}
84	Permanent magnets for use in wind operated electricity generators	5%	7.5% ^{^^}
84	Goods required for the substitution of ozone depleting substances (ODS)	5%	As applicable ^{^^}
84	Goods required for renovation, modernization or maintenance of a fertilizer plant	5%	As applicable ^{^^}
84	Specified goods required for setting up crude petroleum refinery	Exemptions available to list of specified goods have been rationalized	
84	Kits required for the conversion of petrol/diesel driven vehicles into CNG driven vehicles	5%	As applicable [#]
84	Machinery for renovation or modernization of a power generation plant	5%	As applicable [#]
84	Goods for manufacture & supply of machinery to a power generation plant	5%	As applicable [#]
84 or any chapter	Goods for use in the textile industry	Exemptions available to list of specified goods have been rationalized	

84	Machinery for effluent treatment plant for handloom sector	Nil	As applicable [#]
84	Machinery for use in the silk textile industry	Nil / 5%	As applicable ^{^^}
84, 85	Spares for outboard motors	5%	As applicable ^{^^}
84, 85, 90	On machinery used in the leather or footwear industry	5%	As applicable ^{^^}
84	Fogging machines	5%	7.5% ^{^^}
84	Cost of exchange of Bushing (made up of platinum and rhodium alloy, imported in exchange of worn-out bushing exported for refurbishment)	10%	7.5% [#]
84	Specific capital goods when imported by Security Printing and Minting Corporation of India Limited	5%	As applicable [#]
84	Geothermal ground source heat pumps	Nil	7.5% ^{^^}
84	Machinery for making of gem and jewellery	5%	As applicable ^{^^}
84	Specific agricultural implements	2.5%	As applicable ^{^^}
8414 90 11	C-block compressors and crankshafts used in manufacture of refrigerator compressors	5%	7.5% [#]
8419	Coffee roasting, brewing or vending machineries for use in the manufacturing or processing of coffee	10%	5% [#]
84223000, 84224000 or 84229090	Machinery for filling, closing, sealing or labelling bottles or cans	5%	7.5% ^{^^}
8438	Machinery for the industrial preparation of food or drink	5%	As applicable ^{^^}
8446 or 8448	Shuttle less looms	Nil	7.5% ^{^^}
8444, 8445, 8446, 8447, 8448 or 8449	Machineries such as knitting, weaving machines etc.	5%	7.5% [#]
8477 90 00 8483 40 00	Linear Motion Guides, Ball Screws for use in the manufacture of plastic processing machineries	7.5%	5% [#]
84	Atmospheric water generator	5%	7.5% ^{^^}
8479 30 00	Machinery for making wooden fiberboards	5%	7.5% ^{^^}
Electrical and electronic items			
85	Camera lens for use in manufacture of camera module of cellular mobile phone	15% / 10%	2.5% [#]
85	Parts of transformers for use in manufacture of chargers/ adapters	15% / 10%	5% [#]
8518 21, 8518 22, 8518 29	Single or multiple loudspeakers, whether or not mounted in their enclosures. <i>BCD rates on hearable devices will be governed by the Phased Manufacturing Program [PMP] as mentioned below.</i>	15%	20% [#]
8518 30	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more	15%	20% [#]

	loudspeakers. <i>BCD rates on hearable devices will be governed by the PMP as mentioned below.</i>		
8517 62 90	Wrist wearable devices (commonly known as smart watches). <i>BCD rates on hearable devices will be governed by the PMP as mentioned below.</i>		
8541 42 00	Photo voltaic cells, not assembled in modules or made up	20%	40%^
8541 42 00	Solar Cells (other than those exclusively usedwith ITA-1 items)	20%	25%^
8541 43 00	Solar Modules (other than those exclusively usedwith ITA-1 items)	20%	40%^
8541 49 00	All goods	20%	40%^
Any Chapter	Specified goods required for radio paging service	Nil	As applicable [#]
Any Chapter	Specified goods required for Public Mobile Radio Trunked Service (PMRTS)	Nil	As applicable [#]
84, 85 or 90	Specified goods for use in pharmaceutical and bio-technology sector	Nil	As applicable [#]
84, 85 or 90	Specified goods for use of agro-chemical sector	Nil	As applicable [#]
8536 20 90 8539 49 00	Over load protector and positive thermal coefficient	5%	10% [#]
Any Chapter	Mono or bipolar membrane electrolyzers, membranes and its parts	Nil	As applicable [#]
8523	Recorded magnetic tapes and floppy diskettes	Nil	10% [#]
84 & 90	Disposable sterilized dialyzer and micro barrier of artificial kidney	Nil	10% [#]
Any Chapter	Artificial kidney	Nil	10% [#]
Any Chapter	Raw materials, parts or accessories for use in manufacture of on artificial kidney and disposable sterilized dialyzer and microbarrier of artificial kidney, respectively.	Nil	As applicable [#]
9018, 9019, 9020, 9021 or 9022 (except 9018 32 30, 9018 50 20, 9018 90 21, 9018 90 24, 9018 90 43, 9018 90 95, 9018 90 96, 9018 90 97, 9018 90 98, 9019 10 20,	X-ray machines for medical, surgical, dental or veterinary use	5% / 7.5%	10% [#]

9022 90 10 or 9022 90 30); 9022 14 20; 9022 14 90			
9028 30 10	Smart Meters	15%	25%^
9028 90 10	Printed Circuit Board Assembly of Smart Meters	10%	20%^
9503	Parts of electronic toys	15%	25%#
Any Chapter	Synthetic tracks and artificial surfaces and equipments required for their installation	Nil	As applicable#
9506	Goods for laying synthetic tracks and artificial surfaces	Nil	20%#
95	Requisites for games and sports	Nil	As applicable#
9506	Snow-skis, water-skis, surf boards etc.	Nil	20%^
Solar Energy			
8541 42 00	Solar Cells (other than those exclusively usedwith ITA-1 items)	20%	25%^
8541 43 00	Solar Modules (other than those exclusively usedwith ITA-1 items)	20%	40%^

Project Import (98.01)

- Project Imports was introduced in 1986 as a special mechanism for importing items of machinery required for the initial setting up or substantial expansion of eligible projects. As project imports, eligible items of imports are classified under a single heading (Heading 9801) and subjected to a single rate of duty, rather than the tariff rate having to be applied to each item separately. The types of projects covered under Heading 9801 include industrial plants, irrigation projects, power projects, mining projects, oil and mineral exploration projects, and other notified projects such as pipeline projects, railway and metro projects, LNG terminals, etc.
- Whereas the BCD rate in the Tariff for all goods under Heading 9801 is presently 10%, different goods have been charged to lower BCD rates (nil or 2.5% or 5%) under the respective exemption and lower rate notifications. As proposed, please see below the table encapsulating the methodology of determining the effective rate.

Entry No. in 50/2017-Customs	Description In 50/2017-Customs	Present BCD Rate	Revised Rate (for Existing Projects and Projects registered before 30 September 2022)*	Revised Rate (for all Projects registered after 1 October 2022)
597(i)	Coal mining projects	Nil	Nil	7.5%
597(ii)	Iron ore pellet plants/projects and iron ore beneficiation plants/projects	2.5%	2.5%	7.5%
597(iii)	Power generation projects including gas turbine power	5%	5%	7.5%

Entry No. in 50/2017-Customs	Description In 50/2017-Customs	Present BCD Rate	Revised Rate (for Existing Projects and Projects registered before 30 September 2022)*	Revised Rate (for all Projects registered after 1 October 2022)
	projects (excluding captive power plants set up by projects engaged in activities other than in power generation)			
597(iv)	Barge mounted power plants	5%	5%	7.5%
597(iv)	Power transmission, sub-transmission or distribution projects	5%	5%	7.5%
598	Goods required for setting up of any Mega Power Project (as specified)	Nil	Nil	7.5%
599	Goods required for the expansion of Mega Power projects (as specified)	2.5%	2.5%	7.5%
600(a)	Project for LNG Re-gasification Plant	5%	5%	7.5%
600(b)	Aerial passenger ropeway project	5%	5%	7.5%
601	All goods	5%	NA	7.5%
602	Goods required for setting up of any Nuclear Power Project (as specified)	Nil	Nil	7.5%
603	Water Supply Projects	Nil	Nil	7.5%
604	Liquefied natural gas (LNG) facility project of M/s Ratnagiri Gas and Power Private Limited for their power project at Dabhol	Nil	Nil	7.5%
605	All items of equipment for National Automotive Testing and Research and Development Infrastructure Project (NATRIP)	Nil	Nil	7.5%
606	Goods required for installation of mechanized handling systems and pallet racking systems in 'mandis' and warehouses for food grains, sugar and horticultural produce	5%	Nil	7.5%

This rate shall be effective up to 30 September 2023. However, if the goods are imported after 30 September 2022, the concessional rate will not be applicable and the tariff rate of 7.5 percentage will apply.

Phased Manufacturing Program (PMP)

Wrist Wearable Devices

CTH	Commodity	From	To			
			2022 -23	2023 -24	2024 -25	2025 -26
8517 79 10	Printed Circuit Board Assembly (PCBA)	NIL	NIL	10%	15%	15%
8544	Charging Cable	10%	NIL	5%	10%	15%
39, 73, 85	Specified parts of wearable devices	As per CTH	NIL	5%	10%	15%
8507 60 00/ 8507 80 00	Battery	15%	NIL	5%	10%	15%
8517 79 90	Display Assembly	NIL	NIL	NIL	5%	10%
8501	Vibrator Motor	10%	10%	10%	10%	10%
Any Chapter	Parts, sub-parts, and raw materials for use in the manufacture of the S. Nos 1 to 6 above	As per CTH	NIL	NIL	NIL	NIL
8517 62 90	Wrist Wearable Devices (Commonly known as SmartWatches)	20%	20%	20%	20%	20%

Hearable devices

Classification	Commodity	From	To			
			2022-23	2023-24	2024-25	2025-26
8518 90 00	PCBA for Hearable Device	10%	NIL	10%	15%	15%
8544	USB Cable	10%	15%	15%	15%	15%
73, 74, 85	Specified parts of hearable devices	As per CTH	NIL	5%	10%	15%
8507 60 00/ 8507 80 00	Battery	15%	NIL	5%	10%	15%
8518 90 00	Speaker Assembly (Pre-assembled speaker driver with protective mesh, but not including PCBA or battery)	10%	NIL	NIL	5%	10%
Any Chapter	Parts, sub-parts, and raw materials for use in the manufacture of the S. Nos 1, 3, 4, and 5 above	As per CTH	NIL	NIL	NIL	NIL
8518 21 to 8518 30	Hearable Devices	15%	20%	20%	20%	20%

Smart Meters

CTH	Commodity	From	To			
			2022-23	2023-24	2024-25	2025-26
9028 90 10	Assembled / Populated PCB for Smart Meters	7.5%	20%	20%	20%	20%
8517 69 90	Communication Module	10%	NIL	NIL	5%	10%
8536 49 00	Relay	10%	5%	10%	10%	15%
8517 71 00	Antenna	NIL	NIL	NIL	5%	10%
8524 11 00/ 8524 91 00	LCD & Backlight for LCD	15%	NIL	5%	10%	10%
8506 50 00	Battery	10%	NIL	5%	10%	10%

7.	Any Chapter	Parts, sub-parts, and raw materials for use in the manufacture of the S. Nos 1 to 6 above	As per CTH	NIL	NIL	NIL	NIL
8.	9028 30 10	Smart Meters	15%	25%	25%	25%	25%
<p><i>Note: Concessional duty rules notified under the Customs Act, 1962 shall apply for the items in S. Nos. 1 to 7 above.</i></p>							

Anti-Dumping / Countervailing Duty revocations

Sr No	Product	Exporting country
1	Straight length Bars and Rod of alloy Steel	China PR
2	High Speed Steel of Non-Cobalt Grade	China PR, Brazil, Germany
3	Flat rolled products of steel, (Al or Zinc coated)	China PR, Vietnam, and Korea RP
4	Hot rolled and cold rolled stainless steel flat products	China PR

References

#	Rates effective from 2 February 2022
##	Rates effective from 2 February 2022. Between 2 February 2022 and 30 April 2022, the effective rate would be governed by exemption notification. From 1 May 2022, the effective rates would be merged with First Schedule of Customs Tariff Act and exemption notification would stand rescinded / amended.
^	Rates effective from 1 April 2022
^^	Effective BCD rate on items covered under project import would continue to be ' Nil / 2.5% / 5% (as applicable) ' vide S. Nos. 597 to 606 of Notification No. 50/2017-Customs till 30 September 2023 in respect of project imports registered till 30 September 2022. For other project imports 7.5% BCD rate will apply with effect from 1 October 2022. All project imports will attract 7.5% BCD rate after 30.09.2023]
^^^	Rates effective from 1 April 2023