



Sr No	Chapter	12%
1	48(Paper and paperboard; articles of paper pulp, of paper or of paperboard)	1. Uncoated paper and paperboard, uncoated kraft paper,greaseproof paper, glassine paper, composite paper etc. [4802, 4804, 4805,4806 20 00, 4806 4010, 4807, 4808, 4810,4817] 2. Aseptic packaging paper [4811] 3. Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery including writing blocks [4817]. 4. Cartons, boxes and cases of corrugated paper or paper board [4819] 5. Exercise book, graph book, & laboratory note book [4820] 6. Kites [4823] 7. Paper pulp moulded trays [4823] 8. Braille paper [4823 90 11] 9. Paper splints for matches, whether or not waxed, Asphaltic roofing sheets
2	85(Electrical machinery andequipment and parts thereof; sound recorders and re-producers, television image and sound recorders and reproducers, and parts andaccessories of such articles)	1. Telephones for cellular networks or for other wireless networks [8517] and parts for their manufacture.
3	27(Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes)	1. Bio-gas
4	32(Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and othermastics; inks)	1. Fountain pen ink [3215]2. Ball pen ink [3215]
5	90(Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof)	1. Spectacle lenses, contact lens [9001] 2. Blood glucose monitoring system (Glucometer) and test strips. 3. Patent Ductus Arteriosus. 4. Mathematical calculating instruments and pantographs [9017]. 5. Drawinginstruments, Other drawing and marking out instruments [9017]. 6. Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight- testing instruments [9018]. 7. Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozonotherapy, oxygentherapy, aerosoltherapy, artificial respiration or other therapeutic respiration apparatus [9019]. 8. Other breathing appliances and gas masks, excluding protective maskshaving neither mechanical parts nor replaceable filters [9020]. 9. Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability [9021]. 10. Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for medical, surgical, dental
6	40(Rubber and articles thereof)	1. Latex Rubber Thread [4007] 2. Surgical rubber gloves or medical examination rubber gloves [4015] 3. Nipples of feeding bottles [4014]



7	30(Pharmaceutical products)	<p>All goods not specified elsewhere</p> <p>1. 3001 Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included</p> <p>2. 3002 Animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; toxins, cultures of micro-organisms (excluding yeasts) and similar products</p> <p>3. 3003 Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale, including Ayurvedic, Unani, Siddha, homoeopathic or Bio-chemic systems medicaments.</p> <p>4. 3004 Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale, including Ayurvedic, Unani, homoeopathic siddha or Bio-chemic systems medicaments, put up for retail sale.</p> <p>5. 3005 Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.</p> <p>6. 3006 Pharmaceutical goods specified in Note 4 to this Chapter such as Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable, etc., Waste pharmaceuticals [other than contraceptives].</p>
8	11(Products of milling industry; malt; starches; inulin; wheat gluten)	1. Starches; inulin [1108]
9	31(Fertilisers)	1. Fertilisers, other than those which are clearly not to be used as fertilizers [31]
10	4(Dairy produce; bird s eggs; natural honey; edible products of animal origin, not elsewhere specified)	1. Butter and other fats (ghee, butter oil, etc.) and oils derived from milk; dairy spreads [0405] 2. Cheese [0406]
11	37.(Photographic or cinematographic goods)	1. 3701 Photographic plates and film for x-ray for medical use. 2. Photographic plates and films including cinematographic film [3705, 3706]; such as Children s films certified by the Central Board of Film Certification to be Children s Film , Documentary Shorts, and Films certified as such by the Central Board of Film Certification, News Reels and clippings, Advertisement Shorts, and Films, Teaching aids including film strips of educational nature.
12	96(Miscellaneous manufactured articles)	1. Combs, hair pins [9615 all goods] 2. Pens [other than Fountain pens, stylograph pens] [9608]. 3. Pencils, crayons, pastels, drawing charcoals, writing or drawing chalks and tailor s chalk [9609]. 4. Sanitary towels, tampons, sanitary napkins, clinical diapers [9619 all goods].
13	74(Copper and articles thereof)	1. Utensils [7418] 2. Table or kitchen or other household articles of copper [7418]
14	68(Articles of stone, plaster, cement, asbestos, mica or similar material)	1. Sand lime bricks 2. Fly ash bricks.
15	33(Essential oils and resinoids, perfumery, cosmetic or toilet preparations)	1. Tooth powder [3306 10 10] 2. Agarbatti and other odoriferous preparations which operate by burning [3307 41 00]
16	98(Project imports, laboratory chemicals, passengers baggage, personal importation, ship stores)	1. 9804 Other Drugs and medicines intended for personal use.



17	70(Glass and glassware)	1. Globes for lamps and lanterns, Founts for kerosene wicklamps, Glass chimneys for lamps and lanterns
18	20(Preparations of vegetables, fruits, nuts or other parts of plants)	1. All goods of 2009i.e. fruit juices, vegetable juices2009 Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other
19	76(Aluminium and articles thereof)	1. Utensils [7615]2. Table or kitchen or other household articles of aluminium [7615]
20	82(Tools, implements, cutlery, spoons and forks of base metal; parts thereof of base metal)	1. Pencil sharpeners and blades thereof [8214] 2. Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor [8211] 3. Paper knives [8114]
21	44(Wood and articles of wood, wood charcoal)	All goods not specified elsewhere 1. 4404 Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like. 2. 4405 Wood wool; wood flour. 3. 4406 Railway or tramway sleepers (cross-ties) of wood. 4. The following goods, namely: -a. Cement Bonded Particle Board;b. Jute Particle Board;c. Rice Husk Board;d. Glass-fibre Reinforced Gypsum Board (GRG)e. Sisal-fibre Boards;f. Bagasse Board; andg. Cotton Stalk Particle Board h. Particle/fibre board manufactured from agricultural crop residues. 5. 4415 Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood. 6. 4416 Casks, barrels, vats, tubs and other coopers products and parts thereof, of wood, including staves. 7. 4417 Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood. 8. 4420 Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94. 9. 4421 Other articles of wood; such as clothes hangers, Spools,cops, bobbins, sewing thread reels and the like of turned wood for various textile machinery, Match splints, Pencil slats, Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures, Parts of domestic decorative articles used as tableware and kitchenware [other than Wood paving blocks, articles of densified wood not elsewhere
22	87(Vehicles other than railway or tramway rolling- stocks, and parts and accessories thereof)	1. Tractors (except road tractors for semi- trailers of engine capacity more than 1800 cc) [8701] 2. Electrically operated vehicles, including two and three wheeled electric motor vehicles. 3. Bicycles and other cycles (including delivery tricycles), not motorised [8712], 4. Parts and accessories of bicycles and other cycles (including delivery tricycles), not motorised, of 8712 [8714] 5. Self-loading or self- unloading trailers for agricultural purposes [87162000]
23	95(Toys, games and sports requisites; parts andaccessories thereof)	1. Sports goods other than articles and equipments for general physical exercise [9506] 2. Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [other than electronic toys] [9503].
24	91(Clocks and watches and parts thereof)	1. Braille watches [9101, 9102]
25	34(Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, dental waxes and dental preparations with a basis of plaster)	3. Candles, tapers and the like [3406]



26	22(Beverages, spirit and vinegar)	<ol style="list-style-type: none"> 1. Ice and snow [2201 90 10] 2. Soya milk drinks[2202 90 10] 3. Fruit pulp or fruit juice based drinks [2202 90 30] 4. Tender coconut water put up in unit container and bearing a registered brand name [2202 90 90] 5. Beverages containing milk [2202 90 30]
27	94(Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings)	<ol style="list-style-type: none"> 1. Hurricane lanterns, Kerosene lamp/ lantern, petromax, glass chimney, accessories & components thereof [9405, 9405 50 31]. 2. LED lights or fixtures including LED lamps [9405]. 3. LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board) [9405]. 4. Coir products [except coir mattresses] [9404]. 5. Products wholly made of quilted textile materials [9404].
28	15(Animal and vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes)	<p>Animal fats and oils [1501 to 1506]</p> <ol style="list-style-type: none"> 1. 1501 Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503. 2. 1502 Fats of bovine animals, sheep or goats, other than those of heading 1503. 3. 1503 Lard stearin, lard oil, oleo stearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared. 4. 1504 Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified. 5. 1505 Wool grease and fatty substances derived therefrom (including lanolin). 6. 1506 Other animal fats and oils and their fractions, whether or not refined, but not chemically modified. 7. 1516 Animal fats and oils and their fractions, partly or wholly hydrogenated, inter- esterified, re-esterified or elaidinised, whether or not refined, but not further prepared. 8. 1518 Animal fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516: inedible
29	45(Cork and articles of cork)	<ol style="list-style-type: none"> 1. 4501 Natural cork, raw or simply prepared.
30	21(Miscellaneous edible preparations)	<ol style="list-style-type: none"> 1. Roasted chicory [2101 30] 2. Roasted coffee substitutes [2101 30] 3. Extracts and essences thereof [2101 30] 4. Yeasts and prepared baking powders [2102] 5. Texturised vegetable proteins (soya bari) [2106]. 6. 2106 90 Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form.
31	39(Plastics and articles thereof)	<ol style="list-style-type: none"> 1. Feeding bottles.
32	38(Miscellaneous chemical products)	<ol style="list-style-type: none"> 1. Silicon wafers [3818]
33	1(Live animals)	Live horses [01012100,010129]
34	2 (Meat and edible meat offal)	<ol style="list-style-type: none"> 1. All goods in frozen state and put up in unit containers [0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209] 2. Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked put up in unit containers [0209] 3. Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal put up in unit containers [0210]



35	8(Edible fruit and nuts; peel of citrus fruit or melons)	<p>Dry fruits</p> <p>2. 0801 Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.</p> <p>3. 0802 Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (<i>Corylus</i> spp.), walnuts, Chestnuts (<i>Castanea</i> spp.), Pistachios, Macadamia nuts, Kola nuts (<i>Cola</i> spp.), other than areca nuts.</p> <p>4. 0804 Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, dried.</p> <p>5. 0806 Grapes, dried, and raisins</p>
36	16(Preparations of meat, of fish or of crustaceans, molluscs or other aquatic vertebrates)	<p>All goods</p> <p>1. 1601 Sausages and similar products, of meat, meat offal or blood; foodpreparations based on these products.</p> <p>2. 1602 Other prepared or preserved meat, meat offal or blood.</p> <p>3. 1603 Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.</p> <p>4. 1604 Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.</p>
37	41[Raw Hides and Skins (other than Fur skins) and Leather]	<p>All goods, that is leather further prepared, etc. [4107 to 4115]</p> <p>1. 4107 Leather further prepared after tanning or crusting, includingparchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114.4107 to 4111 Blank in Tariff.</p> <p>2. 4112 Leather further prepared after tanning or crusting, includingparchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114.</p> <p>3. 4113 Leather further prepared after tanning or crusting, includingparchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114.</p> <p>4. 4114 Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.</p> <p>5. 4115 Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour</p>
38	42[Articles of leather; saddlery and harness;travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)]	<p>1. Gloves specially designed for use in sports [4203]</p>
39	46(Manufactures of straw, of esparto or of other plaiting materials;Basket-ware and wickerwork)	<p>All goods</p> <p>1. 4601 Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats matting, screens) ofvegetables materials such as of Bamboo, of rattan, of Other Vegetable materials.</p> <p>2. 4602 Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 4601; articles of loofah.</p>



40	47[Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard]	<p>All goods</p> <ol style="list-style-type: none"> 1. 4701 Mechanical wood pulp. 2. 4702 Chemical wood pulp, dissolving grades. 3. 4703 Chemical wood pulp, soda or sulphate, other than dissolving grades. 4. 4704 Chemical wood pulp, sulphite, other than dissolving grades. 5. 4705 Wood pulp obtained by a combination of mechanical and chemical pulping processes. 6. 4706 Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material. 7. 4707 Recovered (waste and scrap) paper or paperboard.]
41	66(Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding- crops and parts thereof)	<p>All goods</p> <ol style="list-style-type: none"> 1. 6601 Umbrellas and sun umbrellas (including walking- stick umbrellas, garden umbrellas and similar umbrellas). 2. 6602 Walking- sticks, seat-sticks, whips, riding-crops and the like.
42	49(Printed books, newspapers, pictures and other products of the printing industry, manuscripts, typescripts and plans)	<p>All goods not specified elsewhere</p> <ol style="list-style-type: none"> 1. 4903 Childrens picture, drawing or colouring books. 2. 4904 Music, printed or in manuscript, whether or not bound or illustrated. 3. 4906 Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing. 4. 4907 Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title. 5. Transfers (decalcomanias) [4908] 6. 4909 Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings. 7. 4910 Calendars of any kind, printed, including calendar blocks. 8. 4911 Other printed matter, including printed pictures and photographs; such as Trade advertising material, Commercial catalogues and the like, printed Posters, Commercial catalogues, Printed inlay cards, Pictures, designs and photographs, Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other devices.
43	97(Works of art, collectors piece and antiques)	<p>All goods.</p> <ol style="list-style-type: none"> 1. 9701 Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques. 2. 9702 Original engravings, prints and lithographs. 3. 9703 Original sculptures and statuary, in any material. 4. 9704 Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907. 5. 9705 Collections and collectors pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest. 6. 9706 Antiques of an age exceeding one hundred years.]
44	67(Prepared feathers and down and articles made of feather or of down - artificial flowers; articles of human hair)	<ol style="list-style-type: none"> 1. Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof [6701 all goods]



45	28(Inorganic chemicals)	<ol style="list-style-type: none">1. Medicinal grade hydrogen peroxide [2847]2. Anaesthetics [28]3. Potassium Iodate [28]4. Iodine [2801 20]5. Micronutrients, which are covered under serial number 1(f) of Schedule 1, Part (A) of the Fertilizer Control Order, 1985 and are manufactured by the manufacturers which are registered under the Fertilizer Control Order, 19856. Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 :
46	29(Organic chemicals)	<ol style="list-style-type: none">1. Gibberellic acid
47	73(Articles of iron or steel)	<ol style="list-style-type: none">1. Mathematical boxes, geometry boxes and colour boxes, pencil sharpeners [7310 or 7326]2. Animal shoe nails [7317]3. Utensils [7323]4. Sewing needles [7319]5. Kerosene burners, kerosene stoves and wood burning stoves of iron or steel [7321]6. Table or kitchen or other household articles of iron & steel [7323]