



Sr No	Chapter	5%
1	48(Paper and paperboard; articles of paper pulp, of paper or of paperboard)	1. Newsprint, in rolls or sheets [4801]
2	85(Electrical machinery and equipment and parts thereof; sound recorders and re-producers, television image and sound recorders and reproducers, and parts and accessories of such articles)	1. Renewable energy devices & spare parts for their manufacture a) Bio-gas plant b) Solar power based devices c) Solar power generating system d) Wind mills and wind operated electricity generator e) Waste to energy plants/devices f) Solar lantern/solar lamp g) Ocean waves/tidal waves energy devices/plants
3	27(Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes)	1. Coal; briquettes, ovoids and similar solid fuels manufactured from coal [2701] 2. Lignite, whether or not agglomerated, excluding jet. [2702] 3. Peat (including peat litter), whether or not agglomerated [2703] 4. Coke and semi coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon [2704] 5. Tar distilled from coal, from lignite or from peat [2706] 6. Kerosene PDS 7. Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers or to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited. 8. Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons [2705]
4	32(Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks)	1. Wattle extract, quebracho extract, chestnut extract 2. Enzymatic preparations for pretanning [3202]
5	90(Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof)	1. Coronary stents and coronary stent systems for use with cardiac catheters. 2. Artificial kidney 3. Disposable sterilized dialyzer or microbarrier of artificial kidney 4. Parts of the following goods, namely:- (i) Crutches; (ii) Wheel chairs; (iii) Walking frames; (iv) Tricycles; (v) Brailers; and (vi) Artificial limbs 5. Assistive devices, rehabilitation aids and other goods for disabled, specified in List 32 appended to notification No.12/2012- Customs, dated the 17th
6	40(Rubber and articles thereof)	1. Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip [4001] 2. Toy balloons made of natural rubber latex [4016] 3. Pneumatic tyres or inner tubes, of rubber, of a kind used on/in bicycles, cycle -rickshaws and three wheeled powered cycle rickshaws [4011,4013]