

| Chapter | HSN Code | Details | Rate |
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| 4(Dairy produce; bird's eggs; natural honey; edible products of animal origin, not elsewhere specified) | 4061000 | CHEESE AND CURD FRESH (UNRIPENED OR UNCURED) CHEESE, INCLUDING WHEY CHEESE AND CURD | 12% |
| | 4062000 | CHEESE AND CURD GRATED OR POWDERED CHEESE, OF ALL KINDS | |
| | 4063000 | CHEESE AND CURD PROCESSED CHEESE NOT GRATED OR POWDERED | |
| | 4064000 | CHEESE AND CURD BLUE-VEINED CHEESE AND OTHER CHEESE CONTAINING VEINS PRODUCED BY PENICILLIUM ROQUEFORTI | |
| | 4069000 | CHEESE AND CURD OTHER CHEESE | |
| | 4051000 | BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK; DAIRY SPREADS BUTTER | |
| | 4052000 | BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK; DAIRY SPREADS DAIRY SPREADS | |
| | 4059010 | BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK; DAIRY SPREADS OTHER : BUTTER OIL | |
| | 4059020 | BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK; DAIRY SPREADS OTHER GHEE | |
| | 4059090 | BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK; DAIRY SPREADS OTHER OTHER | |
| 9 (Coffee, tea, mate and spices) Mate a bitter | 9011111 | COFFEE, WHETHER OR NOT ROASTED OR DCAFFEINATED; COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION Coffee, not roasted : Not decaffeinated : Arabica plantation : A Grade | 5% |
| | 9011112 | COFFEE, WHETHER OR NOT ROASTED OR DCAFFEINATED; COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION Coffee, not roasted : Not decaffeinated : Arabica plantation : B Grade | |
| 18 (Cocoa and cocoa preparations) | 18040000 | COCOA BUTTER, FAT AND OIL | 28% |
| | 18050000 | COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER | |
| | 18061000 | CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA - COCOA POWDER, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER | |
| | 18062000 | CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA - OTHER PREPARATIONS IN BLOCKS, SLABS OR BARS WEIGHING MORE THAN 2 KG OR IN LIQUID, PASTE, POWDER, GRANULAR OR OTHER BULK FORM IN CONTAINERS OR IMMEDIATE PACKINGS, OF A CONTENT EXCEEDING 2 KG | |
| | 18063100 | CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA - OTHER, IN BLOCKS, SLABS OR BARS : FILLED | |
| | 18063200 | CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA - OTHER, IN BLOCKS, SLABS OR BARS : NOT FILLED | |
| | 18069010 | CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA - OTHER : CHOCOLATE AND CHOCOLATE PRODUCTS | |
| | 18069020 | CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA - OTHER : SUGAR CONFECTIONARY CONTAINING COCOA | |
| | 18069030 | CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA - OTHER : SPREADS CONTAINING COCOA | |
| | 18069040 | CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA - OTHER : PREPARATIONS CONTAINING COCOA FOR MAKING BEVERAGES | |
| | 18069090 | MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, GROATS, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF HEADINGS 0401 TO 0404, NOT CONTAINING COCOA OR CONTAINING LESS THAN 5% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED - PREPARATIONS FOR INFANT USE, PUT UP FOR RETAIL SALE : MALTED MILK (INCLUDING POWDER) | |
| 19 (Preparations of cereals, flour, starch or milk; pastrycooks' products) | 19053211 | BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERS WARES, WHETHER OR NOT CONTAINING COCOA; COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS - - SWEET BISCUITS; WAFFLES AND WAFERS-- WAFFLES AND WAFERS : --- COMMUNION WAFERS : COATED WITH CHOCOLATE OR CONTAINING CHOCOLATE | 18% |
| | 19053219 | BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERS WARES, WHETHER OR NOT CONTAINING COCOA; COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS - - SWEET BISCUITS; WAFFLES AND WAFERS --WAFFLES AND WAFERS : - COMMUNION WAFERS : OTHER | |
| | 19053290 | BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERS WARES, WHETHER OR NOT CONTAINING COCOA; COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS - SWEET BISCUITS; WAFFLES AND WAFERS --WAFFLES AND WAFERS : OTHER | |
| | 19059010 | BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERS WARES, WHETHER OR NOT CONTAINING COCOA; COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS - OTHER : PASTRIES AND CAKES | |
| 20 (Preparations of vegetables, fruits, nuts or other parts) | 20091100 | FRUIT JUICES (INCLUDING GRAPE MUST) ANDVEGETABLE JUICES, UNFERMENTED AND NOTCONTAINING ADDED SPIRIT, WHETHER OR NOTCONTAINING ADDED SUGAR OR OTHERSWEETENING MATTER - ORANGE JUICE : FROZEN | 12% |
| | 20011000 | VEGETABLES, FRUIT, NUTS AND OTHER EDIBLEPARTS OF PLANTS, PREPARED OR PRESERVEDBY VINEGAR OR ACETIC ACID CUCUMBERS AND GHERKINS | 18% |
| | 20019000 | VEGETABLES, FRUIT, NUTS AND OTHER EDIBLEPARTS OF PLANTS, PREPARED OR PRESERVEDBY VINEGAR OR ACETIC ACID OTHER | |

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| 07 (Plants) | 20021000 | TOMATOES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID TOMATOES, WHOLE OR IN PIECES | |
| | 20029000 | TOMATOES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID OTHER | |
| 21 (Miscellaneous edible preparations) | 21069011 | FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED - OTHER : SOFT DRINK CONCENTRATES : SHARBAT | 5% |
| | 21069020 | FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED - OTHER : PAN MASALA | 28% |
| | 21069030 | FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED - OTHER : BETEL NUT PRODUCT KNOWN AS SUPARI | 5% |
| | 21069040 | FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED - OTHER : SUGAR-SYRUPS CONTAINING ADDED FLAVOURING OR COLOURING MATTER, NOT ELSEWHERE SPECIFIED OR INCLUDED; LACTOSE SYRUP; GLUCOSE SYRUP AND MALTO DEXTRINE SYRUP | |
| | 21069050 | FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED - OTHER : COMPOUND PREPARATIONS FOR MAKING NON-ALCOHOLIC BEVERAGES | |
| 21069060 | FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED - OTHER : FOOD FLAVOURING MATERIAL | | |
| 22 (Beverages, spirit and vinegar) | 22019010 | WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW - OTHER : ICE AND SNOW | 12% |
| | 22029010 | WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED, AND OTHER NON - ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLE JUICES OF HEADING 2009 - OTHER : SOYA MILK DRINKS, WHETHER OR NOT SWEETENED OR FLAVOURED | |
| | 22029030 | WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED, AND OTHER NON - ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLE JUICES OF HEADING 2009 - OTHER : BEVERAGES CONTAINING MILK | |
| | 22029090 | WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED, AND OTHER NON - ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLE JUICES OF HEADING 2009 - OTHER : OTHER | 28% |
| 25 (Salt; sulphur; earths and stone; plastering materials, lime and cement) | 25151210 | MARBLE, TRAVERTINE, ECAUSSINE AND OTHER CALCAREOUS MONUMENTAL OR BUILDING STONE OF AN APPARENT SPECIFIC GRAVITY OF 2.5 OR MORE, AND ALABASTER, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE - MARBLE AND TRAVERTINE: MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE: BLOCKS | 12% |
| | 25151220 | MARBLE, TRAVERTINE, ECAUSSINE AND OTHER CALCAREOUS MONUMENTAL OR BUILDING STONE OF AN APPARENT SPECIFIC GRAVITY OF 2.5 OR MORE, AND ALABASTER, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE - MARBLE AND TRAVERTINE: MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE: SLABS | 28% |
| 39 (Plastics and articles thereof) | 39269010 | OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 3901 TO 3914- OTHER : PVC BELT CONVEYOR | 18% |
| | 39264011 | OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 3901 TO 3914- STATUETTES AND OTHER ORNAMENTAL ARTICLES : BANGLES : OF POLYURETHANE FOAM | 28% |
| 46 (Manufactures of straw, of esparto or of other plaiting) | 46012010 | 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) - MATS, MATTING AND SCREENS OF VEGETABLE MATERIALS : MATS AND MATTING OF COIR, BOUND IN PARALLEL STRANDS | 12% |
| | 46021011 | BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY TO SHAPE FROM PLAITING MATERIALS OR MADE UP FROM GOODS OF HEADING 46 01; ARTICLES OF LOOFAH OF VEGETABLE MATERIALS : OF PALM LEAVES : BASKETS | |
| 48 (Paper and paperboard; articles of paper pulp, of paper or of paperboard) | 48030010 | TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, WHETHER OR NOT CREPED, CRINKLED, EMBOSSED, PERFORATED, SURFACE COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS - TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, WHETHER OR NOT CREPED, CRINKLED, EMBOSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS : IN COMMERCIAL SIZES ROLLS OF A WIDTH 36 CM AND ABOVE | 18% |
| | 48131000 | CIGARETTE PAPER, WHETHER OR NOT CUT TO SIZE OR IN THE FORM OF BOOKLETS OR TUBES IN THE FORM OF BOOKLETS OR TUBES | |
| 69 | 69041000 | CERAMIC BUILDING BRICKS, FLOORING BLOCKS, SUPPORT OR FILLER TILES AND THE LIKE - BUILDING BRICKS | |

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| (Ceramic products) | 69051000 | ROOFING TILES, CHIMNEY-POTS, COWLS, CHIMNEY LINERS, ARCHITECTURAL ORNAMENTS AND OTHER CERAMIC CONSTRUCTIONAL GOODS - ROOFING TILES | 5% |
| 94 (Furniture; bedding, mattresses, mattress supports, cushions and | 94055031 | LAMPS AND LIGHTING FITTINGS INCLUDING SEARCHLIGHTS AND SPOTLIGHTS AND PARTS THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAMEPLATES AND THE LIKE, HAVING A PERMANENTLY FIXED LIGHT SOURCE, AND PARTS THEREOF NOT ELSEWHERE SPECIFIED OR INCLUDED- Non-electrical lamps and lighting fittings: - Oil pressure lamps: Kerosene pressure lanterns | 5% |
| | 94059100 | LAMPS AND LIGHTING FITTINGS INCLUDING SEARCHLIGHTS AND SPOTLIGHTS AND PARTS THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAMEPLATES AND THE LIKE, HAVING A PERMANENTLY FIXED LIGHT SOURCE, AND PARTS THEREOF NOT ELSEWHERE SPECIFIED OR INCLUDED - Parts: Of glass | 5% |