

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

CHAPTER – 68**ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS**

6801	Setts, curbstones and flagstones, of natural stone(except slate)		Nil		Nil	
6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate)					
680201	Granite Monuments		1.4%		1.4%	
680202	Granite Tiles		1.4%		1.4%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

680203	Polished Granite Slabs		1.4%		1.4%	
680204	Artistic and Decorative crafted stone products (Handicrafts) made out of granite.		1.4%		1.4%	
680299	Others		Nil		Nil	
6803	Worked slate and articles of slate or of agglomerated slate		Nil		Nil	
6804	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials					
680401	Endless coated Zircon Cloth Belts		2.1%		2.1%	
680499	Others		1.4%		1.4%	
6805	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up		1.4%		1.4%	
6806	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 6811 or 6812 or of Chapter 69		1.4%		1.4%	
6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)		1.4%		1.4%	
6808	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders		1.4%		1.4%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

6809	Articles of plaster or of compositions based on plaster		1.4%		1.4%	
6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced		1.4%		1.4%	
6811	Articles of asbestos-cement, of cellulose fibre-cement or the like					
681101	Asbestos Cement Pressure Pipes/couplings	Kg	2.8%	1	2.8%	1
681199	Others		1.4%		1.4%	
6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813		1.4%		1.4%	
6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials		1.4%		1.4%	
6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials		1.4%		1.4%	
6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included		1.4%		1.4%	

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

**CHAPTER – 72
IRON AND STEEL**

	I. PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM					
7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms		1.4%		1.4%	
7202	Ferro alloys					
720201	Magnesium Ferro Silicon	Kg	2.4%	4	2.4%	4
720299	Others		1.4%		1.4%	
7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having minimum purity by weight of 99.94%, in lumps, pellets or similar forms		1.4%		1.4%	
7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel		Nil		Nil	
7205	Granules and powders, of pig iron, spiegeleisen, iron or steel		1.4%		1.4%	
	II IRON AND NON-ALLOY STEEL					
7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)		1.4%		1.4%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

7207	Semi-finished products of iron or non-alloy steel		1.4%		1.4%	
7208	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated		1.9%		1.9%	
7209	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated		1.9%		1.9%	
7210	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated		1.9%		1.9%	
7211	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated		1.9%		1.9%	
7212	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated		1.9%		1.9%	
7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel		1.9%		1.9%	
7214	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling		1.9%		1.9%	
7215	Other bars and rods of iron or non-alloy steel		1.9%		1.9%	
7216	Angles, shapes and sections of iron or non-alloy steel		1.9%		1.9%	
7217	Wire of iron or non-alloy steel		1.9%		1.9%	
	III. STAINLESS STEEL					
7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel		1.9%		1.9%	
7219	Flat-rolled products of stainless steel, of a width of 600 mm or more		1.9%		1.9%	
7220	Flat-rolled products of stainless steel, of a width of less than 600 mm		1.9%		1.9%	
7221	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel		1.9%		1.9%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

7222	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel		1.9%		1.9%	
7223	Wire of stainless steel		1.9%		1.9%	
	IV. OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL					
7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel		1.9%		1.9%	
7225	Flat-rolled products of other alloy steel, of a width of 600 mm or more		1.9%		1.9%	
7226	Flat-rolled products of other alloy steel, of a width of less than 600 mm		1.9%		1.9%	
7227	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel		1.9%		1.9%	
7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel		1.9%		1.9%	
7229	Wire of other alloy steel		1.9%		1.9%	

**CHAPTER – 73
ARTICLES OF IRON OR STEEL**

7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel		1.9%		1.9%	
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails		1.9%		1.9%	
7303	Tubes, pipes and hollow profiles, of cast iron		1.9%		1.9%	
7304	Tubes, pipes and hollow		1.9%		1.9%	

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			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
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(1)	(2)	(3)	(4)	(5)	(6)	(7)

	profiles, seamless, of iron (other than cast iron) or steel					
7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel		1.9%		1.9%	
7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel		1.9%		1.9%	
7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel		1.9%		1.9%	
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel		1.9%		1.9%	
7309	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		1.9%		1.9%	
7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		1.9%		1.9%	
7311	Containers for compressed or liquefied gas, of iron or steel		1.9%		1.9%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated		1.9%		1.9%	
7313	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing of iron or steel		1.9%		1.9%	
7314	Cloth (including endless bands), Grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel		1.9%		1.9%	
7315	Chain and parts thereof, of iron or steel					
731501	Industrial roller chains	Kg	10%	26	1.9%	4.9
731599	Others	Kg	7%	14	1.9%	3.8
7316	Anchors, grapnels and parts thereof, of iron or steel	Kg	7%	14	1.9%	3.8
7317	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper	Kg	7%	14	1.9%	3.8
7318	Screws, bolts, nuts, coach-screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel	Kg	7%	14	1.9%	3.8
7319	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins, of iron or steel, not elsewhere specified or included	Kg	7%	14	1.9%	3.8
7320	Springs and leaves for springs, of iron or steel	Kg	7%	14	1.9%	3.8
7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel	Kg	7%	14	1.9%	3.8
7322	Radiators for central heating,	Kg	7%	14	1.9%	3.8

Tariff Item	Description of goods	Unit	A		B	
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(1)	(2)	(3)	(4)	(5)	(6)	(7)

	not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel					
7323	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel					
732301	Of stainless steel	Kg	9%	25	1.9%	5.3
732302	Copper bottom or aluminium brazed or aluminium clad stainless steel utensils	Kg	9%	27	1.9%	5.7
732303	Of stainless steel having nickel content of 8% or more	Kg	9%	63	1.9%	13.3
732304	Copper bottom or aluminium brazed or aluminium clad stainless steel utensils having nickel content of 8% or more	Kg	9%	63	1.9%	13.3
732399	Others	Kg	9%	18	1.9%	3.8
7324	Sanitary ware and parts thereof, of iron or steel	Kg	7%	14	1.9%	3.8
7325	Other cast articles of iron or steel					
732501	Machined parts/components made wholly or predominantly of Alloy Steel/Stainless Steel manufactured through casting process	Kg	2.1%	10	2.1%	10
732599	Others	Kg	7%	14	1.9%	3.8
7326	Other articles of iron and steel					
732601	Handicrafts/ Artware of cast iron or iron or steel, with or without plating/coating/galvanizing/brass	Kg	9%	40	1.9%	8.4
732602	Handicraft/Artware of stainless steel	Kg	9%	80	1.9%	16.9
732603	Machined parts / components made wholly or predominantly of Alloy Steel/Stainless Steel, forged or manufactured through forging process	Kg	2.4%	12	2.4%	12
732699	Others	Kg	7%	14	1.9%	3.8

CHAPTER – 74

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

COPPER AND ARTICLES THEREOF

7401	Copper mattes; cement copper (precipitated copper)		1.9%		1.9%	
7402	Unrefined copper; copper anodes for electrolytic refining		1.9%		1.9%	
7403	Refined copper and copper alloys, unwrought		1.9%		1.9%	
7404	Copper waste and scrap		Nil		Nil	
7405	Master alloys of copper		1.9%		1.9%	
7406	Copper powders and flakes		1.9%		1.9%	
7407	Copper bars, rods and profiles		1.9%		1.9%	
7408	Copper wire		1.9%		1.9%	
7409	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm		1.9%		1.9%	
7410	Copper foil (whether or not printed or backed with paper, perboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm		1.9%		1.9%	
7411	Copper tubes and pipes		1.9%		1.9%	
7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)					
741201	Brass Bushes	Kg	11.5%	105	2.2%	20.1
741299	Others		1.9%		1.9%	
7413	Stranded wire, cables, plated bands and the like, of copper, not electrically insulated		1.9%		1.9%	
7414	Deleted					
7415	Nails, tacks, drawing pins, staples (other than those of heading 8305) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper					
741501	Of Brass	Kg	11.5%	105	2.2%	20.1
741599	Others		1.9%		1.9%	
7416	Deleted					
7417	Deleted					

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
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(1)	(2)	(3)	(4)	(5)	(6)	(7)

7418	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper	Kg	11.5%	105	2.2%	20.1
7419	Other articles of copper					
741901	Artware / Handicraft of Brass	Kg	12%	176	2.3%	33.7
741902	Artware / Handicraft of copper	Kg	12%	213	2.3%	40.8
741998	Other articles of brass	Kg	11.5%	105	2.2%	20.1
741999	Other articles of copper	Kg	11.5%	130	2.2%	24.9

**CHAPTER – 75
NICKEL AND ARTICLES THEREOF**

7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy		1.9%		1.9%	
7502	Unwrought nickel		1.9%		1.9%	
7503	Nickel waste and scrap		Nil		Nil	
7504	Nickel powders and flakes		1.9%		1.9%	
7505	Nickel bars, rods, profiles and wire		1.9%		1.9%	
7506	Nickel plates, sheets, strip and foil		1.9%		1.9%	
7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)		1.9%		1.9%	
7508	Other articles of nickel		1.9%		1.9%	

**CHAPTER – 76
ALUMINIUM AND ARTICLES THEREOF**

7601	Unwrought aluminium		1.9%		1.9%	
7602	Aluminium waste and scrap		Nil		Nil	
7603	Aluminium powders and flakes		1.9%		1.9%	
7604	Aluminium bars, rods and profiles		1.9%		1.9%	
7605	Aluminium wire		1.9%		1.9%	
7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm		1.9%		1.9%	
7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2mm		1.9%		1.9%	
7608	Aluminium tubes and pipes		1.9%		1.9%	
7609	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)		1.9%		1.9%	

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			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

7610	Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures		1.9%		1.9%	
7611	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		1.9%		1.9%	
7612	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		1.9%		1.9%	
7613	Aluminium containers for compressed or liquefied gas		1.9%		1.9%	
7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated		1.9%		1.9%	
7615	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium	Kg	6.6%	28	1.9%	8.1
7616	Other articles of aluminium					
761601	Aluminum Artware/Handicrafts	Kg	6.6%	61	1.9%	17.6
761699	Others	Kg	6.6%	28	1.9%	8.1

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(1)	(2)	(3)	(4)	(5)	(6)	(7)

**CHAPTER – 78
LEAD AND ARTICLES THEREOF**

7801	Unwrought lead		1.9%		1.9%	
7802	Lead waste and scrap		Nil		Nil	
7803	Deleted					
7804	Lead plates, sheets, strip and foil; lead powders and flakes		1.9%		1.9%	
7805	Deleted					
7806	Other articles of lead		1.9%		1.9%	

**CHAPTER – 79
ZINC AND ARTICLES THEREOF**

7901	Unwrought zinc		1.9%		1.9%	
7902	Zinc waste and scrap		Nil		Nil	
7903	Zinc dust, powders and flakes		1.9%		1.9%	
7904	Zinc bars, rods, profiles and wire		1.9%		1.9%	
7905	Zinc plates, sheets, strip and foil		1.9%		1.9%	
7906	Deleted					
7907	Other articles of zinc		1.9%		1.9%	

**CHAPTER – 80
TIN AND ARTICLES THEREOF**

8001	Unwrought tin		Nil		Nil	
8002	Tin waste and scrap		Nil		Nil	
8003	Tin bars, rods, profiles and wire	Kg	2.4%	150	2.4%	150
8004	Deleted					
8005	Deleted					
8006	Deleted					
8007	Other articles of tin					
800701	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm	Kg	2.4%	150	2.4%	150
800799	other		Nil		Nil	

**CHAPTER – 81
OTHER BASE METALS; CERMETS ARTICLES THEREOF**

8101	Tungsten (wolfram) and articles thereof, excluding waste and scrap		1.9%		1.9%	
8102	Molybdenum and articles thereof, excluding waste and scrap		1.9%		1.9%	
8103	Tantalum and articles thereof, excluding waste and scrap		1.9%		1.9%	
8104	Magnesium and articles thereof, excluding waste and scrap		1.9%		1.9%	
8105	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, excluding		1.9%		1.9%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
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(1)	(2)	(3)	(4)	(5)	(6)	(7)

	waste and scrap					
8106	Bismuth and articles thereof, excluding waste and scrap		1.9%		1.9%	
8107	Cadmium and articles thereof, excluding waste and scrap		1.9%		1.9%	
8108	Titanium and articles thereof, excluding waste and scrap		1.9%		1.9%	
8109	Zirconium and articles thereof, excluding waste and scrap		1.9%		1.9%	
8110	Antimony and articles thereof, excluding waste and scrap		1.9%		1.9%	
8111	Manganese and articles thereof, excluding waste and scrap		1.9%		1.9%	
8112	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (colum-bium), rhenium and thallium, and articles of these metals, excluding waste and scrap		1.9%		1.9%	
8113	Cermets and articles thereof, excluding waste and scrap		1.9%		1.9%	

CHAPTER – 82

**TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL;
PARTS THEREOF OF BASE METAL**

8201	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry	Kg	7.4%	22	1.9%	5.6
8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)	Kg	7.4%	22	1.9%	5.6
8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools	Kg	7.4%	30	1.9%	7.7
8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner	Kg	7.4%	30	1.9%	7.7

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

	sockets, with or without handles					
8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices; clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	Kg	7.4%	22	1.9%	5.6
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Kg	7.4%	22	1.9%	5.6
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine – tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Kg	7.4%	30	1.9%	7.7
8208	Knives and cutting blades, for machines or for mechanical appliances	Kg	7.4%	22	1.9%	5.6
8209	Plates, sticks, tips and the like for tools, unmounted, of cermets		1.9%		1.9%	
8210	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	Kg	7.4%	22	1.9%	5.6
8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor					
821101	Of stainless steel	Kg	9%	37	1.9%	7.8
821199	Others	Kg	7.4%	22	1.9%	5.6
8212	Razors and razor blades (including razor blanks in strips)					
821201	Stainless Steel safety razor Blades	Kg	9%	37	1.9%	7.8
821299	Others	Kg	7.4%	30	1.9%	7.7
8213	Scissors, tailors' shears and similar shears, and blades therefore	Kg	7.4%	22	1.9%	5.6

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)					
821401	Of stainless steel	Kg	9%	37	1.9%	7.8
821499	Others	Kg	7.4%	22	1.9%	5.6
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware					
821501	Of stainless steel	Kg	9%	37	1.9%	7.8
821599	Others	Kg	7.4%	22	1.9%	5.6

**CHAPTER – 83
MISCELLANEOUS ARTICLES OF BASE METAL**

8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal					
830101	Industrial Locking Device		1.9%		1.9%	
830102	Automobile Locks other than Ignition Locks		1.9%		1.9%	
830103	Automobile Ignition Locks for cars		2.1%		2.1%	
830104	Automobile Ignition Locks for two wheelers		2.1%		2.1%	
830198	Others made of brass	Kg	11.5%	105	2.2%	20.1
830199	Others	Kg	7%	14	1.9%	3.8
8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closures of base metal					
830201	Brass builder Hardware	Kg	11.5%	105	2.2%	20.1
830298	Others made of brass	Kg	11.5%	105	2.2%	20.1
830299	Others	Kg	7%	14	1.9%	3.8
8303	Armoured or reinforced safes, strong boxes and doors and safe deposit lockers for	Kg	7%	14	1.9%	3.8

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

	strong-rooms, cash or deed boxes and the like, of base metal					
8304	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403	Kg	7%	14	1.9%	3.8
8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal	Kg	7%	14	1.9%	3.8
8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal					
830601	Of brass and other copper alloys	Kg	12%	176	2.3%	33.7
830602	Of copper	Kg	12%	213	2.3%	40.8
830603	Of iron and steel	Kg	9%	40	1.9%	8.4
830604	Of aluminium	Kg	6.6%	61	1.9%	17.6
830699	Others	Kg	7%	14	1.9%	3.8
8307	Flexible tubing of base metal, with or without fittings					
830701	Aluminium Flexible Tubing	Kg	7%	17	1.9%	4.6
830702	Galvanised Steel flexible Tubes/ Pipes	Kg	7%	14	1.9%	3.8
830799	Other Flexible Tubing of metal whether or not coated with PVC	Kg	7%	14	1.9%	3.8
8308	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metals					
830801	Of Aluminium	Kg	7%	17	1.9%	4.6
830899	Others	Kg	7%	14	1.9%	3.8

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal					
830901	Of Aluminium	Kg	7%	17	1.9%	4.6
830999	Others	Kg	7%	14	1.9%	3.8
8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405					
831001	Of Brass	Kg	11.5%	105	2.2%	20.1
831099	Others	Kg	7%	14	1.9%	3.8
8311	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying		1.9%		1.9%	

CHAPTER – 84

NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF

8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation		Nil		Nil	
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers		1.9%		1.9%	
8403	Central heating boilers other than those of heading 8402		1.9%		1.9%	
8404	Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units		1.9%		1.9%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers		1.9%		1.9%	
8406	Steam turbines and other vapour turbines		1.9%		1.9%	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines		1.9%		1.9%	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)		1.9%		1.9%	
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408		1.9%		1.9%	
8410	Hydraulic turbines, water wheels, and regulators therefor		1.9%		1.9%	
8411	Turbo-jets, turbo-propellers and other gas turbines		1.9%		1.9%	
8412	Other engines and motors		1.9%		1.9%	
8413	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators					
841301	Deep Well Hand pump with or without connecting Rods, with / without spares and Tools		2.4%		2.4%	
841302	Submersible pumps		2.1%		2.1%	
841303	Multi Cylinder Fuel injection Pumps for Diesel Engines		2.1%		2.1%	
841304	Single Cylinder Pump for Diesel Engine		2.4%		2.4%	
841305	Distributor Type Fuel Injection Pump		2.8%		2.8%	
841399	Others		1.9%		1.9%	
8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters					
841401	Hermetically sealed Compressors for airconditioning	1 No.	2.8%	195	2.8%	195
841402	Hermetically sealed Compressors for refrigerators and commercial refrigeration applications using eco friendly gases	1 No.	2.8%	86	2.8%	86
841403	Bicycle Pump	1 No.	10%	18	1.9%	3.4

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

841404	Complete ceiling fan with metal blades (36"/42"/48"/56"/60")	1 No.	2.4%	24	2.4%	24
841405	Hermetically Sealed compressor Pump Kit Assembly		2.1%		2.1%	
841499	Others		1.9%		1.9%	
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated		1.9%		1.9%	
8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances		1.9%		1.9%	
8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric		1.9%		1.9%	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415		1.9%		1.9%	
8419	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric		1.9%		1.9%	
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor		1.9%		1.9%	

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(1)	(2)	(3)	(4)	(5)	(6)	(7)

8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases		1.9%		1.9%	
8422	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages		1.9%		1.9%	
8423	Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds					
842301	Cast Iron Weights	Kg	7%	14	1.9%	3.8
842399	Others		1.9%		1.9%	
8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines					
842401	Electronic Rotary Spraying Machine/Cabin of different types / widths fitted with or without steam operation chambers, guns, pumps, and economizer.		2.8%		2.8%	
842499	Others		1.9%		1.9%	
8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks		1.9%		1.9%	
8426	Ship's derricks; cranes including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane					

Tariff Item	Description of goods	Unit	A		B	
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(1)	(2)	(3)	(4)	(5)	(6)	(7)

842601	Tower Crane		2.8%		2.8%	
842699	Others		1.9%		1.9%	
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment		1.9%		1.9%	
8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)		1.9%		1.9%	
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers		1.9%		1.9%	
8430	Other moving, grading, leveling, scrapping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers		1.9%		1.9%	
8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430		1.9%		1.9%	
8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers	Kg	7%	14	1.9%	3.8
8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437		1.9%		1.9%	
8434	Milking machines and dairy machinery		1.9%		1.9%	
8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages		1.9%		1.9%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	Kg	7%	14	1.9%	3.8
8437	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery		1.9%		1.9%	
8438	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils		1.9%		1.9%	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard		1.9%		1.9%	
8440	Book-binding machinery, including book-sewing machines		1.9%		1.9%	
8441	Other machinery for making up paper pulp, paper or paper board, including cutting machines of all kinds		1.9%		1.9%	
8442	Machinery, apparatus and equipment (other than the machine-tools of headings 8456 to 8465), for preparing or making plates, printing components; plates, cylinders and other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)		1.9%		1.9%	
8443	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying		1.9%		1.9%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

	machines and facsimile machines whether or not combined, parts and accessories thereof.					
8444	Machines for extruding, drawing, texturing or cutting man-made textile materials		1.9%		1.9%	
8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447		1.9%		1.9%	
8446	Weaving machines (looms)		1.9%		1.9%	
8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting		1.9%		1.9%	
8448	Auxiliary machinery for use with machines of headings 8444, 8445, 8446 or 8447 (for example, dobbies, jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of headings 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald frames, hosiery needles)		1.9%		1.9%	
8449	Machinery for the manufacture or finishing of felt or non-wovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats		1.9%		1.9%	
8450	Household or laundry-type washing machines, including machines which both wash and dry		1.9%		1.9%	

Tariff Item	Description of goods	Unit	A		B	
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(1)	(2)	(3)	(4)	(5)	(6)	(7)

8451	Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics		1.9%		1.9%	
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles		1.9%		1.9%	
8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines		1.9%		1.9%	
8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries		1.9%		1.9%	
8455	Metal-rolling mills and rolls therefore		1.9%		1.9%	
8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes		1.9%		1.9%	
8457	Machining centres, unit construction machines (single station) and multi-station transfer machines for working metal		1.9%		1.9%	
8458	Lathes (including turning centres) for removing metal		1.9%		1.9%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
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(1)	(2)	(3)	(4)	(5)	(6)	(7)

8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, treading or tapping by removing metal, other than lathes (including turning centres) of heading 8458		1.9%		1.9%	
8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461		1.9%		1.9%	
8461	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine tools working by removing metal, or cermets, not elsewhere specified or included		1.9%		1.9%	
8462	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides not specified above		1.9%		1.9%	
8463	Other machine-tools for working metal, or cermets, without removing material		1.9%		1.9%	
8464	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass		1.9%		1.9%	
8465	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials		1.9%		1.9%	

Tariff Item	Description of goods	Unit	A		B	
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(1)	(2)	(3)	(4)	(5)	(6)	(7)

8466	Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool, for working in the hand		1.9%		1.9%	
8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor					
846701	Pneumatic tool		2.4%		2.4%	
846799	Others		1.9%		1.9%	
8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8515; gas-operated surface tempering machines and appliances		1.9%		1.9%	
8469	Typewriters other than printers of heading 8443; word-processing machines		1.9%		1.9%	
8470	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers		1%		1%	
8471	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included		1%		1%	
8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic bank note dispensers, coin sorting machines, coin counting or		1%		1%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

	wrapping machines, pencil-sharpening machines, perforating or stapling machines)					
8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8469 to 8472		1%		1%	
8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand		1.9%		1.9%	
8475	Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes; machines or manufacturing or hot working glass or glassware		1.9%		1.9%	
8476	Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines		1.9%		1.9%	
8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter					
847701	Plastic Extrusion Plant and Machinery		2.1%		2.1%	
847799	Others		1.9%		1.9%	
8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter		1.9%		1.9%	
8479	Machines and mechanical appliances having individual		1.9%		1.9%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

	functions, not specified or included elsewhere in this Chapter					
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics		1.9%		1.9%	
8481	Taps, cocks, valves and similar appliances for pipes, boilers shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves					
848101	Of Brass	Kg	10%	75	1.9%	14.2
848102	Of Gun-metal	Kg	7%	20	1.9%	5.4
848199	Others		1.9%		1.9%	
8482	Ball or roller bearings		2.1%		2.1%	
8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)					
848301	Cam	Kg	2.1%	10	2.1%	10
848302	Crank Shaft made of alloy steel	Kg	2.4%	12	2.4%	12
848399	Others		1.9%		1.9%	
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals		4.9%		4.9%	
8485	Deleted					

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

8486	Machines and apparatus of a kind used solely or principally for the manufacture of semi-conductor boules or wafers, semi conductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in note 9(c) to this chapter; parts and accessories.		1.9%		1.9%	
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter					
848701	Machined parts/components made wholly or predominantly of Alloy Steel/Stainless Steel manufactured through casting process	Kg	2.1%	10	2.1%	10
848702	Machined parts / components made wholly or predominantly of Alloy Steel/Stainless Steel, forged or manufactured through forging process	Kg	2.4%	12	2.4%	12
848799	Others		1.9%		1.9%	

CHAPTER – 85
ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF ;
SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND
RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

8501	Electric motors and generators (excluding generating sets)		1.9%		1.9%	
8502	Electric generating sets and rotary converters		1.9%		1.9%	
8503	Parts suitable for use solely or principally with the machines of heading 8501 or 8502		1.9%		1.9%	
8504	Electrical transformers, static converters (for example, rectifiers) and inductors		1.9%		1.9%	
8505	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; Electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads		1.9%		1.9%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

8506	Primary cells and primary batteries		1.9%		1.9%	
8507	Electric accumulators, including separators therefor, whether or not rectangular (including square)		1.9%		1.9%	
8508	Vacuum cleaner with self-contained electric motor		1.9%		1.9%	
8509	Electro-mechanical domestic appliances, with self-contained electric motor other than vacuum cleaners of Heading 8508		1.9%		1.9%	
8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor		1.9%		1.9%	
8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines		1.9%		1.9%	
8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles		1.9%		1.9%	
8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512		1.9%		1.9%	
8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss		1.9%		1.9%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

8515	Electric (including electrically heated gas), laser or other light or photo beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; Electric machines and apparatus for hot spraying of metals or cermets		1.9%		1.9%	
8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electrico-thermic hair-dressing apparatus (for example hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545		1.9%		1.9%	
8517	Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of Heading 8443, 8525, 8527 or 8528		1%		1%	
8518	Microphones and stands therefor; Loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets		1%		1%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

8519	Sound recording or reproducing apparatus		1%		1%	
8520	Omitted					
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner		1%		1%	
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521		1%		1%	
8523	Discs, tapes, solid state non volatile storage devices "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37		1%		1%	
8524	Deleted					
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders		1%		1%	
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus		1%		1%	
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock		1%		1%	
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus		1%		1%	
8529	Parts suitable for use solely or principally with the apparatus		1%		1%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

	of headings 8525 to 8528					
8530	Electrical signaling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)		1.9%		1.9%	
8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530		1%		1%	
8532	Electrical capacitors, fixed, variable or adjustable (pre-set)		1%		1%	
8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors		1%		1%	
8534	Printed circuits		1%		1%	
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lighting arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts					
853501	Tinned/Untinned cables lugs/sockets/connections/ferules/terminal ends, made of copper	Kg	11.5%	105	2.2%	20.1
853502	Indoor Vacuum circuit Breaker Panels (11 KV or more)		2.8%		2.8%	
853599	Others		1.9%		1.9%	
8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables					

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

853601	Of Copper	Kg	11.5%	130	2.2%	24.9
853602	Of Brass	Kg	11.5%	105	2.2%	20.1
853603	Of Aluminium	Kg	6.6%	28	1.9%	8.1
853699	Others		1.9%		1.9%	
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517		2.1%		2.1%	
8538	Parts suitable for use solely or principally with the apparatus of headings 8535, 8536 or 8537					
853801	Of Copper	Kg	11.5%	130	2.2%	24.9
853802	Of Brass	Kg	11.5%	105	2.2%	20.1
853803	Of Aluminium	Kg	6.6%	28	1.9%	8.1
853899	Others		1.9%		1.9%	
8539	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps		1.9%		1.9%	
8540	Thermionic, cold cathode or photocathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)		1%		1%	
8541	Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals		1%		1%	
8542	Electronic integrated circuits		1%		1%	
8543	Electrical machines and apparatus having individual functions, not specified or included elsewhere in this Chapter		1.9%		1.9%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

8544	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors		1.9%		1.9%	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes					
854501	Graphite Electrode / Carbon electrode / Anodes / Nipples / Graphite Fine and Mix Graphite products	Kg	2.4%	8	2.4%	8
854599	Others		1.9%		1.9%	
8546	Electrical insulators of any material		1.9%		1.9%	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material		1.9%		1.9%	
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter					
854801	Waste and scrap of primary cells/primary batteries/electric		Nil		Nil	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

	accumulators; spent primary cells, spent primary batteries and spent electric accumulators					
854802	Machined parts/components made wholly or predominantly of Alloy Steel/Stainless Steel manufactured through casting process	Kg	2.1%	10	2.1%	10
854803	Machined parts / components made wholly or predominantly of Alloy Steel/Stainless Steel, forged or manufactured through forging process	Kg	2.4%	12	2.4%	12
854899	Others		1.9%		1.9%	

CHAPTER – 86

RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALING EQUIPMENT OF ALL KINDS

8601	Rail locomotives powered from an external source of electricity or by electric accumulators		1.9%		1.9%	
8602	Other rail locomotives; locomotive tenders		1.9%		1.9%	
8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604		1.9%		1.9%	
8604	Rail or tramway maintenance or service vehicles whether or not self-propelled (for example, workshops, cranes, ballast tampers, track-liners, testing coaches and track inspection vehicles)		1.9%		1.9%	
8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)		1.9%		1.9%	
8606	Railway or tramway goods vans and wagons, not self-propelled		1.9%		1.9%	
8607	Parts of railway or tramway locomotives or rolling-stock		1.9%		1.9%	
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signaling, safety		1.9%		1.9%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

	or traffic control equipment for railway, tramways, roads, inland waterways, parking facilities, port installation or air-fields; parts of the foregoing					
8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport		1.9%		1.9%	

CHAPTER – 87
VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF

8701	Tractors (other than tractors of heading 8709)	1 No.	6.5%	26000	2%	8000
8702	Motor vehicles for the transport of ten or more persons, including the driver		2%		2%	
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars					
870301	Motor cars having Manual Transmission	1 No.	2.85%	25000	2.85%	25000
870302	Motor cars having Automatic Transmission	1 No.	3.67%	34000	3.67%	34000
870399	Others		2%		2%	
8704	Motor vehicles for the transport of goods		2%		2%	
8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixers lorries, spraying lorries, mobile workshops, mobile radiological units)		2%		2%	
8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705		2%		2%	
8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705		2%		2%	
8708	Parts and accessories of the motor vehicles of headings 8701 to 8705					

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

870801	Axle Shaft (front or rear); Axle Beam/I-Beam made of alloy steel	Kg	7.2%	17	2.4%	5.7
870802	Distributor Type Fuel Injection Pump		2.8%		2.8%	
870803	Automobile Rubber Parts (Moulded / Extruded or Metal Fitted, whether bonded or not, including engine mountings)	Kg	2.4%	15	2.4%	15
870804	Machined parts/components made wholly or predominantly of Alloy Steel/Stainless Steel manufactured through casting process	Kg	2.1%	10	2.1%	10
870805	Machined parts / components made wholly or predominantly of Alloy Steel/Stainless Steel, forged or manufactured through forging process	Kg	2.4%	12	2.4%	12
870899	Others	Kg	7.2%	17	2%	4.7
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles		2%		2%	
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles		Nil		Nil	
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars		2%		2%	
8712	Bicycles and other cycles (including delivery tricycles), not motorised					
871201	Bicycle single speed	1 No.	11.7%	439	2%	75
871202	Bicycle having multi-speed chain wheel and crank with multi-speed freewheel	1 No.	13.3%	608	4.3%	196.6
871203	Multi-speed bicycle with geared hubs; Mountain Terrain Bicycle	1 No.	13.3%	608	4.3%	196.6
871204	Delivery tricycle for goods/Cycle rickshaws	1 No.	11.7%	550	2%	94
871299	Others	1 No.	11.7%	439	2%	75

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled		2%		2%	
8714	Parts and accessories of vehicles of headings 8711 to 8713					
871401	BB axle	100 Pcs	11.3%	348	2%	61.6
871402	BB Cup set of 3	1 Set	11.1%	3	2%	0.5
871403	Deleted					
871404	Brake set	1 Set	11.3%	11	2%	1.9
871405	Chain	100 Pcs	11.1%	667	2%	120.2
871406	Chain Adjuster	Per pair	11.1%	0.5	2%	0.1
871407	Single speed Chain wheel and Crank (Crank made of steel)	1 Set	11.1%	20	2%	3.6
871408	Cotter pin-Set of 2	1 Set	11.1%	0.6	2%	0.1
871409	Frame made of steel without B.B. cup and axle	Per piece	8%	53	2%	13.2
871410	Fork	100 Pcs	11.3%	1824	2%	322.8
871411	Fork Fitting	1 Set	10.3%	4	2%	0.8
871412	Free wheel single speed	100 Pcs	10.3%	534	2%	103.7
871413	Handle bar made of steel	1 Set	10.3%	23	2%	4.5
871414	Handle stem made of steel	100 Pcs	11.3%	342	2%	60.5
871415	Hub (front or rear) made of steel	100 Pcs	10.3%	659	2%	128
871416	Lamp bracket	100 Pcs	11.3%	134	2%	23.7
871417	Mudguard (pair)	Per pair	11.3%	22	2%	3.9
871418	Pedal (pair)	Per pair	11.3%	8	2%	1.4
871419	Rim (pair) made of steel	Per pair	11.3%	37	2%	6.5
871420	Saddle	100 Pcs	11.3%	2277	2%	403
871421	Seat Pillar	100 Pcs	11.3%	168	2%	29.7
871422	Spokes set of 144 pieces	1 Set	11.3%	14	2%	2.5
871423	Single speed Chain wheel and Crank (Crank made of aluminium)	Kg	10%	26	2%	5.2
871424	Cranks made of aluminium	Kg	10%	45	2%	9
871425	Triple chain wheel and crank set	1 Set	10%	30	2%	6
871426	Handle Bar Switch	Per piece	10%	30	2.4%	7.2
871427	Half Collets for engine valves	Per piece	10%	7	2%	1.4
871428	Motorcycles including Moped Chain/ Automotive Timing Chains (all types including spares)	Kg	10%	26	2%	5.2
871429	Chain wheel	Per piece	10%	52	2%	10.4
871430	Multispeed free wheel	Per piece	10%	34	2%	6.8
871499	Others	Kg	10%	17	2%	3.4
8715	Baby carriages and parts thereof		2%		2%	
8716	Trailers and semi-trailers;		2%		2%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

	other vehicles, not mechanically propelled; parts thereof					
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**CHAPTER – 88
AIRCRAFT , SPACECRAFT, AND PARTS THEREOF**

8801	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft		1.9%		1.9%	
8802	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles		1.9%		1.9%	
8803	Parts of goods of heading 8801 or 8802		1.9%		1.9%	
8804	Parachutes (including dirigible parachutes and paragliders) and rotachutes; parts thereof and accessories thereto		1.9%		1.9%	
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles		1.9%		1.9%	

**CHAPTER – 89
SHIPS, BOATS AND FLOATING STRUCTURES**

8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods		1.9%		1.9%	
8902	Fishing vessels; factory ships and other vessels for processing or preserving fishery products		1.9%		1.9%	
8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes		1.9%		1.9%	
8904	Tugs and pusher craft		1.9%		1.9%	
8905	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms		1.9%		1.9%	
8906	Other vessels, including warships and lifeboats other than rowing boats		1.9%		1.9%	
8907	Other floating structures (for		1.9%		1.9%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

	example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons)					
8908	Vessels and other floating structures for breaking up		Nil		Nil	

CHAPTER – 90

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF

9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked					
900101	Optical Fibre Cables	Mtr	2.4%	4.2	2.4%	4.2
900199	Others		1.9%		1.9%	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked		1.9%		1.9%	
9003	Frames and mountings for spectacles, goggles or the like, and parts thereof		1.9%		1.9%	
9004	Spectacles, goggles and the like, corrective, protective or other		1.9%		1.9%	
9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy		1.9%		1.9%	
9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flash bulbs other than discharge lamps of heading 8539		1.9%		1.9%	
9007	Cinematographic cameras and projectors whether or not incorporating sound recording or reproducing apparatus		1.9%		1.9%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers		1.9%		1.9%	
9009	Omitted					
9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this chapter; negatoscopes; projection screens		1.9%		1.9%	
9011	Compound optical microscopes, including those for photomicro-graphy, cine-photomicrography or microprojection		1.9%		1.9%	
9012	Microscopes other than optical microscopes; diffraction apparatus		1.9%		1.9%	
9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter		1%		1%	
9014	Direction finding compasses; other navigational instruments and appliances		1.9%		1.9%	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geo-physical instruments and appliances, excluding compasses; rangefinders		1.9%		1.9%	
9016	Balances of a sensitivity of 5cg or better, with or without weights		1.9%		1.9%	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes,		1.9%		1.9%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

	micrometers, callipers), not specified or included elsewhere in this chapter					
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scientigraphic apparatus, other electro-medical apparatus and sight-testing instruments		1.9%		1.9%	
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus		1.9%		1.9%	
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters		1.9%		1.9%	
9021	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		1.9%		1.9%	
9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like		1.9%		1.9%	
9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses		1.9%		1.9%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)		1.9%		1.9%	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments		1.9%		1.9%	
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032)		1%		1%	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surfacetension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes		1%		1%	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor		1.9%		1.9%	
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tacho meters, other than those of heading 9014 or 9015; stroboscopes		1.9%		1.9%	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of		1%		1%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

	heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations					
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors		1%		1%	
9032	Automatic regulating or controlling instruments and apparatus		1.9%		1.9%	
9033	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of chapter 90		1.9%		1.9%	

**CHAPTER – 91
CLOCKS AND WATCHES AND PARTS THEREOF**

9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal		Nil		Nil	
9102	Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101	Per piece	2.4%	24	2.4%	24
9103	Clocks with watch movements, excluding clocks of heading 9104	Per piece	2.4%	12	2.4%	12
9104	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels		1.9%		1.9%	
9105	Other clocks	Per piece	2.4%	12	2.4%	12
9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders)		1.9%		1.9%	
9107	Time switches with clock or watch movement or with synchronous motor		1.9%		1.9%	
9108	Watch movements, complete and assembled		1.9%		1.9%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

9109	Clock movements, complete and assembled		1.9%		1.9%	
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements		1.9%		1.9%	
9111	Watch cases and parts thereof					
911101	Cases of precious metal or of metal clad with precious metals		Nil		Nil	
911199	Others		1.9%		1.9%	
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof					
911201	Cases of precious metal or of metal clad with precious metals		Nil		Nil	
911299	Others		1.9%		1.9%	
9113	Watch straps, watch bands and watch bracelets, and parts thereof					
911301	Of precious metal or of metal clad with precious metals		Nil		Nil	
911399	Others		1.9%		1.9%	
9114	Other clock or watch parts		1.9%		1.9%	

CHAPTER – 92

MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES

9201	Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments		5%		1.9%	
9202	Other string musical instruments (for example, guitars, violins, harps)		5%		1.9%	
9203	Omitted					
9204	Omitted					
9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes) other than fairground organs and mechanical street organs		5%		1.9%	
9206	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)		5%		1.9%	
9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example,		5%		1.9%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

	organs, guitars, accordions)					
9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments		5%		1.9%	
9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds		5%		1.9%	

**CHAPTER – 93
ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF**

9301	Military weapons, other than revolvers, pistols and the arms of heading 9307		Nil		Nil	
9302	Revolvers and pistols, other than those of heading 9303 or 9304		Nil		Nil	
9303	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)		Nil		Nil	
9304	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307		Nil		Nil	
9305	Parts and accessories of articles of headings 9301 to 9304		Nil		Nil	
9306	Bombs , grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles		Nil		Nil	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

	and parts thereof, including shot and cartridge wads					
9307	Swords, cut lasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor		Nil		Nil	

CHAPTER – 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

9401	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof	Kg	5%	20	1.9%	7.6
9402	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles	Kg	5%	20	1.9%	7.6
9403	Other furniture and parts thereof	Kg	5%	20	1.9%	7.6
9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered					
940401	Pillows / Cushions / Quilts / Pouffes filled with poly-fil/polyfill	Kg	9.1%	107	1.6%	18.8
940499	Others	Kg	5%	20	1.9%	7.6
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included					
940501	Of brass	Kg	11.5%	105	2.2%	20.1

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

940502	Of copper	Kg	11.5%	130	2.2%	24.9
940503	Of wrought iron	Kg	9%	40	1.9%	8.4
940504	Of aluminium	Kg	6.6%	61	1.9%	17.6
940505	Of glass	Kg	7%	64	1.9%	17.4
940599	Others	Kg	5%	26	1.9%	9.9
9406	Prefabricated buildings		1.9%		1.9%	

CHAPTER – 95

TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF

9501	Deleted					
9502	Deleted					
9503	Tricycles, scooter, pedal cars and similar wheeled toys, dolls' carriages, dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds					
950301	Cricket bats made of plastic	piece	5.2%	15	1.9%	5.5
950302	Plastic rounder bat	piece	5.2%	11	1.9%	4
950303	Cricket sets made of plastic consisting of two bats, two balls, two bases and six stumps in a nylon carrying bag	piece	5.2%	72	1.9%	26.3
950399	Other	Kg	5.2%	29	1.9%	10.6
9504	Video game consoles and machines, articles of funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment					
950401	Carrom Board, with or without coins and strikers	piece	7%	96	1.9%	26.1
950499	Others		1.9%		1.9%	
9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes		1.9%		1.9%	
9506	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or out-door games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools					
950601	Table tennis bat	piece	11.3%	93	4.5%	37
950602	Table tennis table	piece	10.4%	2104	2.4%	485.5
950603	Lawn-tennis balls	piece	11.4%	7	3.1%	1.9
950604	Inflatable balls made of	piece	10.7%	34	1.9%	6

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

	PVC/synthetic rubber					
950605	Inflatable balls made of Polyurethane	piece	13.4%	80	4.4%	26.3
950606	Cricket balls with outer covering of leather	piece	7%	28	1.9%	7.6
950607	Cricket, Hockey, Boxing, Football and other Sports Gloves.	Pair	7.2%	51	1.9%	13.5
950608	Cricket bat made of English willow	piece	10.5%	741	6.5%	458.7
950609	Cricket bat made of other than English willow	piece	8.5%	119	4.7%	65.8
950610	Sports net	Kg	12.6%	40	3.7%	11.7
950611	Swimming pools and paddling pools		1.9%		1.9%	
950699	Others		6%		1.9%	
9507	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 9208 or 9705) and similar hunting or shooting requisites		1.9%		1.9%	
9508	Roundabouts, swings, shooting galleries and other fairground amusements; traveling circuses, traveling menageries and traveling theatres		1.9%		1.9%	

CHAPTER – 96
MISCELLANEOUS MANUFACTURED ARTICLES

9601	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)		Nil		Nil	
9602	Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin		1.9%		1.9%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)		1.9%		1.9%	
9604	Hand sieves and hand riddles		1.9%		1.9%	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning		1.9%		1.9%	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks		1.9%		1.9%	
9607	Slide fasteners and parts thereof		1.9%		1.9%	
9608	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens; stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen holders, pencil holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609					
960801	Ball point pens	1000 Pcs	8.3%	1842	3.2%	710.2
960802	Felt / Other porous tipped pens and markers	1000 Pcs	8.7%	1739	4%	799.5
960803	Fountain pens; stylograph pens and other pens	1000 Pcs	8.3%	1842	3.2%	710.2
960804	Propelling or sliding pencils	1000 Pcs	6.4%	586	1.9%	174
960899	Others	1000 Pcs	6%	428	1.9%	135.5
9609	Pencils (other than pencils of heading 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks		1.9%		1.9%	
9610	Slates and boards, with writing or drawing surfaces, whether or not framed		1.9%		1.9%	
9611	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed		1.9%		1.9%	

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

	for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks					
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes		1.9%		1.9%	
9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks		1.9%		1.9%	
9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof		1.9%		1.9%	
9615	Combs, hair-slides and the like, hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof					
961501	Combs, made of plastics/metal	Kg	7%	22	1.9%	6
961599	Others		1.9%		1.9%	
9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations		1.9%		1.9%	
9617	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners		1.9%		1.9%	
9618	Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing		1.9%		1.9%	
9619	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material		1.9%		1.9%	