

CHAPTER – 8
EDIBLE FRUITS AND NUTS, PEEL OF CITRUS FRUIT OR MELONS

Tariff Item Description of goods Unit	Tariff Item Description of goods Unit	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)
0801	Coconuts, brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled		1%		0.15%	
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter		1%		0.15%	
0812	Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption		1%		0.15%	

CHAPTER – 11
PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN.

1105	Flour, meal, powder, flakes, granules, and pellets of potatoes		1%		0.15%	
			1%		0.15%	

1108	Starches; inulin					
CHAPTER – 12 OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER						
1203	Copra		1%		0.15%	
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard		1%		0.15%	
1209	Seeds, fruit and spores, of a kind used for sowing		1%		0.15%	
CHAPTER – 13 LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS						
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; Agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products		1%		0.15%	
130299	Others	MT	1%	770	0.15%	115.5
CHAPTER – 14 VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS, NOT ELSEWHERE SPECIFIED OR INCLUDED.						
1401	Vegetable material of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)		1%		0.15%	
1404			1%		0.15%	

	Vegetable products not elsewhere specified or included					
CHAPTER – 15 ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES						
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified		1%		0.15%	
CHAPTER – 17 SUGARS AND SUGAR CONFECTIONERY						
1701	Cane or beet sugar and chemically pure sucrose, in solid form					
170101	White sugar		1%		1%	
170102	Raw sugar		1%		1%	
170199	Others		1%		0.15%	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel		1%		0.15%	
1703	Molasses resulting from the extraction or refining of sugar		1%		0.15%	
1704			1%		0.15%	

	Sugar confectionery (including white chocolate), not containing cocoa					
CHAPTER – 18 COCOA AND COCOA PREPARATIONS						
1806	Chocolate and other food preparations containing		1%		0.15%	
CHAPTER – 19 PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS						
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included		1%		0.15%	
1904			1%		0.15%	

	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals [other than maize (corn)] in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included					
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products					
190501	Biscuits		1%		1%	
190599	Others		1%		0.15%	
CHAPTER – 20 PREPARATION OF VEGETABLES, FRUITS, NUTS OR OTHER PARTS OF PLANTS						
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid		1%		0.15%	
2004			1%		0.15%	

	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006					
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of Heading 2006		1%		0.15%	
2006	Vegetables, fruits, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised)		1%		0.15%	
2007	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter		1%		0.15%	
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included		1%		0.15%	
2009			1%		0.15%	

	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter					
CHAPTER – 21 MISCELLANEOUS EDIBLE PREPARATIONS						
2104	Soups and broths and preparations therefor, homogenized composite food preparations		1%		0.15%	
2105	Ice cream and other edible ice, whether or not containing cocoa		1%		0.15%	
2106	Food preparations not elsewhere specified or included		1%		0.15%	
CHAPTER – 22 BEVERAGES, SPIRITS AND VINEGAR						
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009		1%		0.15%	
2206			1%		0.15%	

	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included					
2209	Vinegar and substitutes for vinegar obtained from acetic acid		1%		0.15%	
CHAPTER – 23						
RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER						
2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets		1%		0.15%	
2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305		1%		0.15%	
2308			1%		0.15%	

	Vegetable materials and vegetable waste, vegetable residues and by products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included					
2309	Preparations of a kind used in animal feeding		1%		0.15%	
CHAPTER – 34 SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, “DENTAL WAXES” AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER						
3401	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent					
340101	Ayurvedic Toilet Soap containing coconut Fatty acid	Kg	2.8%	7	2.8%	7

340102	Toilet Soap	Kg	2.4%	6	2.4%	6
340103	Laundry Soap	Kg	2.8%	2	2.8%	2
340199	Others		1.9%		1.9%	
3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, fur skins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals					
340301	Industrial/Automotive Lubricants	Kg	2.9%	8	2.9%	8
340302	Speciality Textile Lubricating Oil (STLO)	Kg	2.1%	4	2.1%	4
340399	Others		1.9%		1.9%	
CHAPTER – 38 MISCELLANEOUS CHEMICAL PRODUCTS						
3801						

	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures					
380101	Graphite fine and mixed graphite products	Kg	2.4%	8	2.4%	8
380199	Others		1.9%		1.9%	
3802	Activated carbon; activated natural mineral products; animal black, including spent animal black		1.9%		1.9%	
CHAPTER – 44						
WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL						
4401	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms		Nil		Nil	
4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated		Nil		Nil	
4421	Other articles of wood					

442101	Handicraft/Artware of wood	Kg	5.2%	31.5	1.9%	11.5
442199	Others		1.9%		1.9%	
CHAPTER – 96 MISCELLANEOUS MANUFACTURED ARTICLES						
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%	
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%	

