

HS Hdg.	HS Code	Description	Rate of Cess
I	II	III	IV
<b>68.02</b>		<b>Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01 ; 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)</b>	
	6802.10	- Tiles cubes and similar articles, whether or not rectangular (including squares), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm ; artificially coloured granules, chippings and powder	20%
		- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface :	
	6802.21	— Marble, travertine and alabaster	20%
	6802.23	— Granite	20%
	6802.29	— Other stone	20%
		- Other :	
	6802.91	— Marble, travertine and alabaster	20%
	6802.93	— Granite	20%
	6802.99	— Other Stone :	
	6802.99.09	— Other	20%
<b>68.03</b>	6803.00	<b>Worked slate and articles of slate or of agglomerated slate</b>	20%
<b>68.09</b>		<b>Articles of plaster or of compositions based on plaster</b>	
		- Boards, sheets, panels, tiles and similar articles, not ornamented :	
	6809.11	— Faced or reinforced with paper or paperboard only	20%
	6809.19	— Other	20%
	6809.90	- Other articles	20%
<b>68.10</b>		<b>Articles of cement, of concrete or of artificial stone, either or not reinforced</b>	
		- Tiles, flagstones, bricks and similar articles :	
	6810.19	— Other	20%
		- Other articles :	
	6810.91	— Prefabricated structural components for building or civil engineering	20%
	6810.99	— Other	
	6810.99.09	— Other	20%
<b>68.11</b>		<b>Articles of asbestos-cement, of cellulose fibre-cement or the like</b>	
	6811.20	- Other sheets, panels, tiles and similar articles	20%
	6811.90	- Other articles :	
	6811.90.09	— Other	20%
<b>69.01</b>	6901.00	<b>Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths :</b>	
	6901.00.09	— Other	20%
<b>69.05</b>		<b>Roofing tiles, chimney-pots, cowis, chimney liners, architectural ornaments and other ceramic constructional goods</b>	
	6905.10	- Roofing tiles	20%
	6905.90	- Other	20%

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69.06	6906.00	<b>Ceramic pipes, conduits, guttering and pipe fittings</b>	20%
69.07		<b>Unglazed ceramic flags and paving, hearth or wall tiles ; unglazed ceramic mosaic cubes and the like, whether or not on a backing</b>	
	6907.10	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm :	
	6907.10.01	— Wall tiles	20%
	6907.10.09	— Other	20%
	6907.90	- Other :	
	6907.90.01	— Wall tiles	20%
	6907.90.09	— Other	20%
69.08		<b>Glazed ceramic flags and paving, hearth or wall tiles : glazed ceramic mosaic cubes and the like, whether or not on a backing</b>	
	6908.10	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm :	
	6908.10.01	— Wall tiles	20%
	6908.10.09	— Other	20%
	6908.90	- Other :	
	6908.90.01	— Wall tiles	20%
	6908.90.09	— Other	20%
69.10		<b>Ceramic sinks, wash basins, wash basin pedestals, baths, , bidets water closet pans, flushing cistern, urinals and similar sanitary fixtures</b>	
	6910.10	- Of porcelain or china :	
	6910.10.01	— Squatting pans	20%
	6910.10.09	— Other	20%
	6910.90	- Other :	
	6910.90.01	— Squatting pans	20%
	6910.90.09	— Other	20%
69.11		<b>Tableware, kitchenware, other households articles and toilets articles, of porcelain or china</b>	
	6911.10	- Tableware and kitchenware	20%
	6911.90	- Other	20%
69.12	6912.00	<b>Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china :</b>	
	6912.00.01	— Tableware	20%
	6912.00.09	— Other	20%
69.13		<b>Statuettes and other ornamental ceramic articles</b>	
	6913.10	- Of porcelain or china	20%
	6913.90	- Other :	
	6913.90.01	— Ornaments	20%
	6913.90.09	— Other :	20%

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<b>69.14</b>		<b>Other ceramic articles</b>	
	6914.90 -	Other :	
	6914.90.09 —	Other	20%
<b>70.09</b>		<b>Glass mirrors, whether or not framed, including rear-view mirrors</b>	
	-	Other :	
	7009.91 —	Unframed	10% or Rs. 10 per kg.
	7009.92 —	Framed	10% or Rs. 10 per kg.
<b>70.13</b>		<b>Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18)</b>	
	7013.10 -	Of glass-ceramics	10% or Rs. 10 per kg.
	-	Drinking glasses other than of glass-ceramics	
	7013.21 —	Of lead crystal	10% or Rs. 10 per kg.
	7013.29 —	Other	10% or Rs. 10 per kg.
	-	<b>Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics :</b>	
	7013.31 —	Of lead crystal	10% or Rs. 10 per kg.
	7013.32 —	Of glass having a liner coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C	10% or Rs. 10 per kg.
	7013.39 —	Other	10% or Rs. 10 per kg.
	-	Other glassware :	
	7013.91 —	Of lead crystal	10% or Rs. 10 per kg.
	7013.99 —	Other :	
	7013.99.09 —	Other	10% or Rs. 10 per kg.
<b>70.16</b>		<b>Paving blocks, slabs squares, tiles and other articles for non-corrective or corrective spectacles curved, bent, hollowed or the like, not optically worked ; hollow glass spheres and their segments, for the manufacture or such glasses</b>	
	7016.10 -	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	10% or Rs. 10 per kg.
	7016.90 -	Other	10% or Rs. 10 per kg.
<b>70.18</b>		<b>Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery ; glass eyes other than prosthetic articles ; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery ; glass microspheres not exceeding 1 mm in diameter</b>	
	7018.10 -	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	10% or Rs. 10 per kg.
	7018.90 -	Other	10% or Rs. 10 per kg.

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<b>84.14</b>		<b>Air or vacuum pumps, air or other gas compressors and fans ; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters</b>	
	-	Fans :	
	8414.51	— Table, floor, wall, window, ceiling or roof fans, with a self- contained electric motor of an output not exceeding 125W	10%
<b>84.15</b>		<b>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</b>	
	8415.10	- Window or wall types, self-contained or “Split system”.	
	8415.10.09	— Other	10%
	8415.20	- Of a kind used for persons, in motor vehicles	
	8415.20.09	— Other	10%
	-	Other :	
<b>84.18</b>		<b>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other, heat pumps other than air conditioning machines of heading 84.15</b>	
	8418.21	— Compression-type :	
	8418.21.01	— Used/reconditioned	10%
	8418.21.09	— Other	10%
	8418.22	— Absorption-type, electrical :	
	8418.22.09	— Other	10%
	8418.29	— Other :	
	8418.29.01	— Used/reconditioned	10%
	8418.29.09	— Other	10%
<b>85.24</b>		<b>Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37</b>	
	-	Discs for laser reading systems :	
	8524.31	— For reproducing phenomena other than sound or image	01%
	8524.32	— For reproducing sound only	01%
	8524.39	— Other	01%
<b>95.04</b>		<b>Articles of funfair, table or popular games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment</b>	
	9504.40	- Playing cards	20% or Rs. 25 per unit

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<b>96.03</b>		Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters ; prepared knots and tufts for broom or brush making ; paint pads and rollers ; squeegees (other than roller squeegees)	
	9603.10	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles :	
	9603.10.01	— Brooms made of coconut fibre	10% or Rs. 25 per unit
	9603.10.02	— Brooms made of other fibre	10% or Rs. 25 per unit
	9603.10.03	— Tawashi brushes made of 100% coconut fibre	10% or Rs. 10 per unit
	9603.10.04	— Tawashi brushes made of coconut mixed other vegetable fibre	10% or Rs. 10 per unit
	9603.10.05	— Tawashi brushes made of coir fibre mixed with artificial fibre	10% or Rs. 10 per unit
	9603.10.06	— Other brushes made of coconut fibre	10% or Rs. 10 per unit
	9603.10.07	— Brushes made of other fibre	10% or Rs. 10 per unit
		- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances :	
	9603.21	— Tooth brushes, including dental-plate brushes	10% or Rs. 10 per unit
	9603.29	— Other	10% or Rs. 10 per unit
	9603.40	- Paints, distemper, vanish or similar brushes (other than brushes of subheading 9603.30) ; paint pads and rollers	10% or Rs. 10 per unit
	9603.90	- Other	10% or Rs. 25 per unit
<b>96.08</b>		<b>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 96.09</b>	
	9608.10	- Ball point pens :	
	9608.10.01	— Plastic	10% or Rs. 10 per unit
	9608.10.09	— Other	10% or Rs. 10 per unit
	9608.20	- Felt tipped and other porous-tipped pens and markers :	
	9608.20.01	— Plastic	10% or Rs. 10 per unit
	9608.20.09	— Other	10% or Rs. 10 per unit
		- Fountain pens, stylograph pens and other pens ;	
	9608.31	— Indian ink drawing pens	10% or Rs. 10 per unit
	9608.39	— Other	10% or Rs. 10 per unit
	9608.50	- Sets of articles from two more of the foregoing subheadings	10% or Rs. 10 per unit
<b>96.13</b>		Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks	
	9613.10	- Pocket lighters, gas fuelled, non-refillable	20% or Rs. 20 per unit
	9613.20	- Pocket lighters, gas fuelled, refillable	20% or Rs. 20 per unit