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අති විශේෂ

The Gazette of the Democratic Socialist Republic of Sri Lanka
EXTRAORDINARY

අංක 2479/38 - 2026 මාර්තු මස 10 වැනි අඟහරුවාදා - 2026.03.10

No. 2479/38 - TUESDAY, MARCH 10, 2026

(Published by Authority)

PART I : SECTION (I) — GENERAL

Government Notifications

SRI LANKA EXPORT DEVELOPMEN ACT, NO. 40 OF 1979

Order under Section 14

BY virtue of the powers vested in me by Section 14 of the Sri Lanka Export Development Act, No. 40 of 1979, I, Sunil Handunneththi, Minister of Industry and Entrepreneurship Development, with the concurrence of the Minister of Finance, Planning and Economic Development, do by this Order declare the rates of CESS levy, that shall be charged, levied and paid on all goods, classified under the HS Codes enumerated in Column II of the Schedule A hereto at;

- the rates specified in Column IV in the Schedule A hereto, with effect from April 01, 2026 to March 31, 2027.
- the rates specified in Column V in the Schedule A hereto, with effect from April 01, 2027 to March 31, 2028.
- the rates specified in Column VI in the Schedule A hereto, with effect from April 01, 2028 to March 31, 2029 and,
- the rates specified in Column VII in the Schedule A hereto, with effect from April 01, 2029.

on the aggregate of a sum equivalent to their value for Customs Import Duty purposes at the time of importation, provided however that;



- i. Wherever more than one rate is specified in Column IV, V and VI of the Schedule A hereto, the rate that accrues the highest amount of CESS levy shall apply unless specified otherwise.
 - ii. The CESS levy hereby imposed shall not apply to importation of goods for the purposes as specified in the Schedule in **Annexure - I**, which is an integral part of this order.
2. Goods described under the H.S. Codes in Column II of the Schedule B hereto, together with their corresponding entries shall be inserted in to the Schedule of the Extraordinary Gazette Notification No. 2365/50 dated 04.01.2024 (Published as per the provisions of the Sri Lanka - Singapore Free Trade Agreement) and the CESS Levy shall be charged, levied and paid on all such goods enumerated in the Column III of the Schedule B hereto at the rates specified in the corresponding entries in the Column IV in the same Schedule hereto.
3. Following orders made under Section 14 of the Sri Lanka Export Development Act, No. 40 of 1979 and published in;
 - i. the Gazette Extraordinary No. 2325/06 of March 28, 2023,
 - ii. the Gazette Extraordinary No. 2341/63 of July 21, 2023,
 - iii. Clause No. I of the Order published in the Gazette Extraordinary No. 2400/25 of September 05, 2024, and
 - iv. the Gazette Extraordinary No. 2478/04 of March 03, 2026

are hereby rescinded, effective from April 01, 2026 without prejudice to the actions performed thereunder.

SUNIL HANDUNNETHTHI,
Minister of Industries and Entrepreneurship Development.

Ministry of Industry and Entrepreneurship Development,
Colombo 03,
10th March, 2026.

SCHEDULE A

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
02.04		Meat of sheep or goats, fresh, chilled or frozen				
	0204.50	Meat of goats	10%	10%	10%	0%
02.07		Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen				
	-	Of turkeys :				
	0207.24	Not cut in pieces, fresh or chilled	10%	10%	10%	0%
	0207.25	Not cut in pieces, frozen	10%	10%	10%	0%
	0207.26	Cuts and offal, fresh or chilled	10%	10%	10%	0%
	0207.27	Cuts and offal, frozen	10%	10%	10%	0%
	-	Of ducks :				
	0207.41	Not cut in pieces, fresh or chilled	10%	10%	10%	0%
	0207.42	Not cut in pieces, frozen	10%	10%	10%	0%
	0207.43	Fatty livers, fresh or chilled	10%	10%	10%	0%
	0207.44	Other, fresh or chilled	10%	10%	10%	0%
	0207.45	Other, frozen	10%	10%	10%	0%
	-	Of geese :				
	0207.51	Not cut in pieces, fresh or chilled	10%	10%	10%	0%
	0207.52	Not cut in pieces, frozen	10%	10%	10%	0%
	0207.53	Fatty livers, fresh or chilled	10%	10%	10%	0%

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	0207.54	-- Other, fresh or chilled	10%	10%	10%	0%
	0207.55	-- Other, frozen	10%	10%	10%	0%
	0207.60	- Of guinea fowls	10%	10%	10%	0%
02.10		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.				
		- Meat of swine :				
	0210.11	-- Hams, shoulders and cuts thereof, with bone in	10%	10%	10%	0%
	0210.12	-- Bellies (streaky) and cuts thereof	10%	10%	10%	0%
	0210.19	-- Other	10%	10%	10%	0%
	0210.20	- Meat of bovine animals	10%	10%	10%	0%
		Other, including edible flours and meals of meat or meat offal :				
	0210.99	-- Other	10%	10%	10%	0%
03.05		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process.				
		- Fish fillets, dried, salted or in brine, but not smoked :				
		Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)				
	0305.31	--	Rs. 7/- per kg	Rs. 7/- per kg	Rs. 7/- per kg	Rs. 0/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	0305.32	Fish of the families <i>Bregmaceroiidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	Rs. 7/- per kg	Rs. 7/- per kg	Rs. 7/- per kg	Rs. 0/- per kg
	0305.39	Other	Rs. 7/- per kg	Rs. 7/- per kg	Rs. 7/- per kg	Rs. 0/- per kg
	-	Smoked fish, including fillets, other than edible fish offal :				
	0305.41	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic Salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	Rs. 7/- per kg	Rs. 7/- per kg	Rs. 7/- per kg	Rs. 0/- per kg
	0305.42	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Rs. 7/- per kg	Rs. 7/- per kg	Rs. 7/- per kg	Rs. 0/- per kg
	0305.43	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	Rs. 7/- per kg	Rs. 7/- per kg	Rs. 7/- per kg	Rs. 0/- per kg
	0305.44	Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	Rs. 7/- per kg	Rs. 7/- per kg	Rs. 7/- per kg	Rs. 0/- per kg
	0305.49	Other	Rs. 7/- per kg	Rs. 7/- per kg	Rs. 7/- per kg	Rs. 0/- per kg
	-	Dried fish, other than edible fish offal, whether or not salted but not smoked :				
	0305.51	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Rs. 15/- per kg	Rs. 15/- per kg	Rs. 15/- per kg	Rs. 0/- per kg
	-	Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :				
	0305.61	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Rs. 7/- per kg	Rs. 7/- per kg	Rs. 7/- per kg	Rs. 0/- per kg
	0305.62	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Rs. 7/- per kg	Rs. 7/- per kg	Rs. 7/- per kg	Rs. 0/- per kg
	0305.63	Anchovies (<i>Engraulis</i> spp.)	Rs. 7/- per kg	Rs. 7/- per kg	Rs. 7/- per kg	Rs. 0/- per kg

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	0305.64	Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla Catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	Rs. 7/- per kg	Rs. 7/- per kg	Rs. 7/- per kg	Rs. 0/- per kg
	0305.69	Other	Rs. 7/- per kg	Rs. 7/- per kg	Rs. 7/- per kg	Rs. 0/- per kg
	-	Fish fins, heads, tails, maws and other edible fish offal :				
	0305.71	Shark fins	Rs. 15/- per kg	Rs. 15/- per kg	Rs. 15/- per kg	Rs. 0/- per kg
	0305.72	Fish heads, tails and maws				
	0305.72.10	Fish maws	Rs. 15/- per kg	Rs. 15/- per kg	Rs. 15/- per kg	Rs. 0/- per kg
03.06		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water; whether or not chilled, frozen, dried, salted or in brine				
	-	Frozen :				
	0306.12	Lobsters (<i>Homarus spp.</i>)	10%	10%	10%	0%
	0306.14	Crabs	10%	10%	10%	0%
	0306.15	Norway lobsters (<i>Nephrops norvegicus</i>)	10%	10%	10%	0%
	0306.16	Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)	40% or Rs. 280/- per kg	40% or Rs. 280/- per kg	40% or Rs. 280/- per kg	0% or Rs. 0/- per kg

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	0306.17	Other shrimps and prawns	40% or Rs. 280/- per kg	40% or Rs. 280/- per kg	40% or Rs. 280/- per kg	0% or Rs. 0/- per kg
	0306.19	Other	10%	10%	10%	0%
	-	Live, Fresh or chilled :				
	0306.31	Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	10%	10%	10%	0%
	0306.32	Lobsters (<i>Homarus spp.</i>)	10%	10%	10%	0%
	0306.33	Crabs	10%	10%	10%	0%
	0306.34	Norway lobsters (<i>Nephrops norvegicus</i>)	10%	10%	10%	0%
	0306.35	Cold -water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)	40% or Rs. 250/- per kg	40% or Rs. 250/- per kg	40% or Rs. 250/- per kg	0% or Rs. 0/- per kg
	0306.36	Other shrimps and prawns				
	0306.36.90	Other	40% or Rs. 250/- per kg	40% or Rs. 250/- per kg	40% or Rs. 250/- per kg	0% or Rs. 0/- per kg
	0306.39	Other	10%	10%	10%	0%
	-	Other :				
	0306.91	Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	10%	10%	10%	0%
	0306.92	Lobsters (<i>Homarus spp.</i>)	10%	10%	10%	0%
	0306.93	Crabs	10%	10%	10%	0%
	0306.94	Norway lobsters (<i>Nephrops norvegicus</i>)	10%	10%	10%	0%
	0306.95	Shrimps and prawns	40% or Rs. 230/- per kg	40% or Rs. 230/- per kg	40% or Rs. 230/- per kg	0% or Rs. 0/- per kg
	0306.99	Other	10%	10%	10%	0%
03.07		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process				

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	-	Cuttle fish and squid :				
	0307.42	-- Live, fresh or chilled	10%	10%	10%	0%
	0307.43	-- Frozen	10%	10%	10%	0%
	0307.49	-- Other	10%	10%	10%	0%
	-	Abalone (<i>Haliotis spp.</i>) and stromboid conchs (<i>Strombus spp.</i>) :				
	0307.82	-- Live, fresh or chilled stromboid conchs (<i>Strombus spp.</i>)	10%	10%	10%	0%
	0307.84	-- Frozen stromboid conchs (<i>Strombus spp.</i>)	10%	10%	10%	0%
	0307.88	-- Other stromboid conchs (<i>strombus spp.</i>)	10%	10%	10%	0%
03.08		Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process				
	-	Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothuroidea</i>) :				
	0308.11	-- Live, fresh or chilled	10%	10%	10%	0%
	0308.12	-- Frozen	10%	10%	10%	0%
	0308.19	-- Other	10%	10%	10%	0%
03.09		Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption				
	0309.10	- Of fish	5%	3%	0%	0%
	0309.90	- Other				
	---	Of crustaceans :				
	0309.90.11	---- Frozen	10%	10%	10%	0%

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	0309.90.19	Other	10%	10%	10%	0%
	0309.90.90	Other	10%	10%	10%	0%
04.01		Milk and cream, not concentrated nor containing added sugar or other sweetening matter				
	0401.10	- Of a fat content, by weight, not exceeding 1%	10%	10%	10%	0%
	0401.20	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	10%	10%	10%	0%
	0401.40	- Of a fat content, by weight, exceeding 6% but not exceeding 10%	10%	10%	10%	0%
	0401.50	- Of a fat content, by weight, exceeding 10%	10%	10%	10%	0%
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.				
	0402.99.10	Sweetened condensed milk	10%	10%	10%	0%
04.03		Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa				
	0403.20	- Yogurt	10 % or Rs. 400/- per kg	10 % or Rs. 400/- per kg	10 % or Rs. 400/- per kg	0% or Rs. 0/- per kg
	0403.90	- Other	10 % or Rs. 400/- per kg	10 % or Rs. 400/- per kg	10 % or Rs. 400/- per kg	0% or Rs. 0/- per kg

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04.04		Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included				
	0404.10	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	15% or Rs. 85/- per kg	8% or Rs. 43/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	0404.90	- Other	20% or Rs. 400/- per kg	10% or Rs. 200/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
04.05		Butter and other fats and oils derived from milk; dairy spreads.				
	0405.10	- Butter	10 % or Rs. 400/- per kg	10 % or Rs. 400/- per kg	10 % or Rs. 400/- per kg	0% or Rs. 0/- per kg
	0405.20	- Dairy spreads	10 % or Rs. 400/- per kg	10 % or Rs. 400/- per kg	10 % or Rs. 400/- per kg	0% or Rs. 0/- per kg
	0405.90	- Other	10 % or Rs. 350/- per kg	10 % or Rs. 350/- per kg	10 % or Rs. 350/- per kg	0% or Rs. 0/- per kg
04.06		Cheese and curd				
	0406.10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	25% or Rs. 500/- per kg	25% or Rs. 500/- per kg	25% or Rs. 500/- per kg	0% or Rs. 0/- per kg
	0406.20	- Grated or powdered cheese, of all kinds	25% or Rs. 500/- per kg	25% or Rs. 500/- per kg	25% or Rs. 500/- per kg	0% or Rs. 0/- per kg
	0406.30	- Processed cheese, not grated or powdered	40% or Rs. 800/- per kg	40% or Rs. 800/- per kg	40% or Rs. 800/- per kg	0% or Rs. 0/- per kg

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	0406.40	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	25% or Rs. 500/- per kg	25% or Rs. 500/- per kg	25% or Rs. 500/- per kg	0% or Rs. 0/- per kg
	0406.90	- Other cheese	40% or Rs. 800/- per kg	40% or Rs. 800/- per kg	40% or Rs. 800/- per kg	0% or Rs. 0/- per kg
04.07		Birds' eggs, in shell, fresh, preserved or cooked				
	0407.90	- Others	10% or Rs. 75/- per kg	10% or Rs. 75/- per kg	10% or Rs. 75/- per kg	0% or Rs. 0/- per kg
04.08		Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter				
		- Egg yolks :				
	0408.11	-- Dried	5%	3%	0%	0%
	0408.19	-- Other	20% or Rs. 400/- per kg	10% or Rs. 200/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
		- Other:				
	0408.91	-- Dried	5%	3%	0%	0%
	0408.99	-- Other	20% or Rs. 400/- per kg	10% or Rs. 200/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
04.09	0409.00	Natural honey	10%	10%	10%	0%
04.10		Insects and other edible products of animal origin, not elsewhere specified or included				

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	0410.10	Insects	40% or Rs. 800/- per kg	40% or Rs. 800/- per kg	40% or Rs. 800/- per kg	0% or Rs. 0/- per kg
	0410.90	Other	40% or Rs. 800/- per kg	40% or Rs. 800/- per kg	40% or Rs. 800/- per kg	0% or Rs. 0/- per kg
06.03		Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared				
	-	Fresh :				
	0603.11	Roses	40% or Rs. 360/- per kg	40% or Rs. 360/- per kg	40% or Rs. 360/- per kg	0% or Rs. 0/- per kg
	0603.12	Camations	40% or Rs. 360/- per kg	40% or Rs. 360/- per kg	40% or Rs. 360/- per kg	0% or Rs. 0/- per kg
	0603.13	Orchids	40% or Rs. 360/- per kg	40% or Rs. 360/- per kg	40% or Rs. 360/- per kg	0% or Rs. 0/- per kg
	0603.14	Chrysanthemums	40% or Rs. 360/- per kg	40% or Rs. 360/- per kg	40% or Rs. 360/- per kg	0% or Rs. 0/- per kg
	0603.15	Lilies (<i>Lilium spp.</i>)	40% or Rs. 360/- per kg	40% or Rs. 360/- per kg	40% or Rs. 360/- per kg	0% or Rs. 0/- per kg
	0603.19	Other				
	0603.19.10	Anthuriums	40% or Rs. 360/- per kg	40% or Rs. 360/- per kg	40% or Rs. 360/- per kg	0% or Rs. 0/- per kg
	0603.19.90	Other	40% or Rs. 360/- per kg	40% or Rs. 360/- per kg	40% or Rs. 360/- per kg	0% or Rs. 0/- per kg
	0603.90	Other	40% or Rs. 360/- per kg	40% or Rs. 360/- per kg	40% or Rs. 360/- per kg	0% or Rs. 0/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
06.04		Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared				
	0604.20	- Fresh	20% or Rs. 180/- per kg	10% or Rs. 90/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	0604.90	- Other	20% or Rs. 180/- per kg	10% or Rs. 90/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
07.02	0702.00	Tomatoes, fresh or chilled	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	0% or Rs. 0/- per kg
07.03		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.				
	0703.10	- Onions and shallots				
	0703.10.20	--- B' onions	10% or Rs. 20/- per kg	10% or Rs. 20/- per kg	10% or Rs. 20/- per kg	0% or Rs. 0/- per kg
	0703.20	- Garlic				
	0703.90	- Leeks and other alliaceous vegetables	40% or Rs. 140/- per kg	40% or Rs. 140/- per kg	40% or Rs. 140/- per kg	0% or Rs. 0/- per kg
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled				
	0704.10	- Cauliflowers and broccoli :				
	0704.10.10	--- Cauliflowers	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	0% or Rs. 0/- per kg
	0704.10.20	--- Broccoli	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	0% or Rs. 0/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	0704.20	- Brussels sprouts	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	0% or Rs. 0/- per kg
	0704.90	- Other	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	0% or Rs. 0/- per kg
07.05		Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled				
		- Lettuce :				
	0705.11	-- Cabbage lettuce (head lettuce)	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	0% or Rs. 0/- per kg
	0705.19	-- Other	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	0% or Rs. 0/- per kg
		- Chicory :				
	0705.21	-- Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	0% or Rs. 0/- per kg
	0705.29	-- Other	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	0% or Rs. 0/- per kg
07.06		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled				
	0706.10	- Carrots and turnips	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	0% or Rs. 0/- per kg
	0706.90	- Other	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	0% or Rs. 0/- per kg
07.07		Cucumbers and gherkins, fresh or chilled				

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	0707.00.10	Cucumbers	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	0% or Rs. 0/- per kg
	0707.00.20	Gherkins	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	0% or Rs. 0/- per kg
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled				
	0708.10	Peas (<i>Pisum sativum</i>)	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	0% or Rs. 0/- per kg
	0708.20	Beans (<i>Vigna spp., Phaseolus spp.</i>)	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	0% or Rs. 0/- per kg
	0708.90	Other leguminous vegetables	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	0% or Rs. 0/- per kg
07.09		Other vegetables, fresh or chilled				
	0709.20	Asparagus	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	0% or Rs. 0/- per kg
	0709.30	Aubergines (egg-plants)	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	0% or Rs. 0/- per kg
	0709.40	Celery other than celeriac	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	0% or Rs. 0/- per kg
		Mushrooms and truffles :				
	0709.51	Mushrooms of the genus <i>Agaricus</i>	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	0% or Rs. 0/- per kg
	0709.52	Mushrooms of the genus <i>Boletus</i>	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	0% or Rs. 0/- per kg
	0709.53	Mushrooms of the genus <i>Cantharellus</i>	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	0% or Rs. 0/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	0709.54	-- Shiitake (<i>Lentinus edodes</i>)	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	0% or Rs. 0/- per kg
	0709.55	-- Matsutake (<i>Tricholoma matsutake</i> , <i>Tricholoma magnivelare</i> , <i>Tricholoma anatolicum</i> , <i>Tricholoma dulciolens</i> , <i>Tricholoma caligatum</i>)	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	0% or Rs. 0/- per kg
	0709.56	-- Truffles (<i>Tuber spp.</i>)	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	0% or Rs. 0/- per kg
	0709.59	-- Other	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	0% or Rs. 0/- per kg
	0709.60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	0% or Rs. 0/- per kg
	0709.70	- Spinach, New Zealand spinach and orache spinach (garden spinach)	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	0% or Rs. 0/- per kg
		- Other :				
	0709.91	-- Globe artichokes	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	0% or Rs. 0/- per kg
	0709.92	-- Olives	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	0% or Rs. 0/- per kg
	0709.93	-- Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	0% or Rs. 0/- per kg
	0709.99	-- Other :				
		--- Sweet corn (<i>Zea mays</i> var.saccharata), whether or not on the cob :				
	0709.99.12	---- Other	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	0% or Rs. 0/- per kg
	0709.99.20	---- Other	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	0% or Rs. 0/- per kg
07.10		Vegetables (uncooked or cooked by steaming or boiling in water), frozen				

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	0710.10	- Potatoes				
	0710.10.10	Uncooked	25% or Rs. 180/- per kg	25% or Rs. 180/- per kg	25% or Rs. 180/- per kg	0% or Rs. 0/- per kg
	0710.10.20	Cooked	25% or Rs. 180/- per kg	25% or Rs. 180/- per kg	25% or Rs. 180/- per kg	0% or Rs. 0/- per kg
	-	Leguminous vegetables, shelled or unshelled :				
	0710.21	Peas (<i>Pisum sativum</i>)				
	0710.21.10	Uncooked	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	0% or Rs. 0/- per kg
	0710.21.20	Cooked	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	0% or Rs. 0/- per kg
	0710.22	Beans (<i>Vigna spp., Phaseolus spp.</i>)				
	0710.22.10	Uncooked	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	0% or Rs. 0/- per kg
	0710.22.20	Cooked	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	0% or Rs. 0/- per kg
	0710.29	Other				
	0710.29.10	Uncooked	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	0% or Rs. 0/- per kg
	0710.29.20	Cooked	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	0% or Rs. 0/- per kg
	0710.30	Spinach, New Zealand spinach and orache spinach (garden spinach) :				
	0710.30.10	Uncooked	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	0% or Rs. 0/- per kg
	0710.30.20	Cooked	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	0% or Rs. 0/- per kg
	0710.40	Sweet corn :				
	0710.40.10	Uncooked	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	0% or Rs. 0/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	0710.40.20	Cooked	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	0% or Rs. 0/- per kg
	0710.80	Other Vegetables :				
	0710.80.10	Uncooked	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	0% or Rs. 0/- per kg
	0710.80.20	Cooked	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	0% or Rs. 0/- per kg
	0710.90	Mixtures of vegetables :				
	0710.90.10	Uncooked	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	0% or Rs. 0/- per kg
	0710.90.20	Cooked	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	0% or Rs. 0/- per kg
07.11		Vegetables provisionally preserved, but unsuitable in that state for immediate consumption				
	0711.20	Olives	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	0% or Rs. 0/- per kg
	0711.40	Cucumbers and gherkins :				
	0711.40.10	Cucumbers	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	0% or Rs. 0/- per kg
	0711.40.90	Gherkins	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	0% or Rs. 0/- per kg
		Mushrooms and truffles :				
	0711.51	Mushrooms of the genus <i>Agaricus</i>	40% or Rs. 360/- per kg	40% or Rs. 360/- per kg	40% or Rs. 360/- per kg	0% or Rs. 0/- per kg
	0711.59	Other	40% or Rs. 360/- per kg	40% or Rs. 360/- per kg	40% or Rs. 360/- per kg	0% or Rs. 0/- per kg
	0711.90	Other vegetables; mixtures of vegetables :				

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	0711.90.10	Garlic	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	0% or Rs. 0/- per kg
	0711.90.20	Onion	25% or Rs. 180/- per kg	25% or Rs. 180/- per kg	25% or Rs. 180/- per kg	0% or Rs. 0/- per kg
	0711.90.30	Capers	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	0% or Rs. 0/- per kg
	0711.90.90	Other	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	0% or Rs. 0/- per kg
07.12		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared				
	0712.20	Onions	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 0/- per kg
	-	Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles :				
	0712.31	Mushrooms of the genus <i>Agaricus</i>	40% or Rs. 360/- per kg	40% or Rs. 360/- per kg	40% or Rs. 360/- per kg	0% or Rs. 0/- per kg
	0712.32	Wood ears (<i>Auricularia spp.</i>)	40% or Rs. 360/- per kg	40% or Rs. 360/- per kg	40% or Rs. 360/- per kg	0% or Rs. 0/- per kg
	0712.33	Jelly fungi (<i>Tremella spp.</i>)	40% or Rs. 360/- per kg	40% or Rs. 360/- per kg	40% or Rs. 360/- per kg	0% or Rs. 0/- per kg
	0712.34	Shiitake (<i>Lentinus edodes</i>)	40% or Rs. 360/- per kg	40% or Rs. 360/- per kg	40% or Rs. 360/- per kg	0% or Rs. 0/- per kg
	0712.39	Other	40% or Rs. 360/- per kg	40% or Rs. 360/- per kg	40% or Rs. 360/- per kg	0% or Rs. 0/- per kg
	0712.90	Other vegetables; mixtures of vegetables :				
	0712.90.10	Garlic	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	0% or Rs. 0/- per kg
	---	Palmyrah :				
	0712.90.21	Palmyrah Tubers (Odiyal) whole, cut sliced or broken	Rs. 450/- per kg	Rs. 450/- per kg	Rs. 450/- per kg	Rs. 0/- per kg
	0712.90.22	Palmyrah Tuber Flour (Odiyal Flour)	Rs. 450/- per kg	Rs. 450/- per kg	Rs. 450/- per kg	Rs. 0/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV) Rs. 450/- per kg	Rate of CESS as of 01.04.2027 to 31.03.2028 (V) Rs. 450/- per kg	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI) Rs. 450/- per kg	Rate of CESS as of 01.04.2029 (VII) Rs. 0/- per kg
	0712.90.90	Other				
07.13		Dried leguminous vegetables, shelled, whether or not skinned or split				
	0713.10	Peas (<i>Pisum sativum</i>) :				
	0713.10.10	Whole	10%	10%	10%	0%
	0713.10.20	Split	10%	10%	10%	0%
	0713.31.90	Other	10%	10%	10%	0%
	0713.32	Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>) :				
	0713.32.90	Other	10%	10%	10%	0%
	0713.33	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>) :				
	0713.33.90	Other	10%	10%	10%	0%
	0713.34	Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>) :				
	0713.34.90	Other	10%	10%	10%	0%
	0713.39	Other :				
	0713.39.90	Other	10%	10%	10%	0%
	0713.40	Lentils :				
		Massor dhal (red lentils) whole or split :				
	0713.40.90	Other	10%	10%	10%	0%
	0713.50	Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>)	10%	10%	10%	0%

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	0713.60	- Pigeon peas (<i>Cajanus cajan</i>):				
	0713.60.90	Other	10%	10%	10%	0%
	0713.90	Other	10%	10%	10%	0%
07.14		Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith				
	0714.10	- Manioc (<i>cassava</i>)	25% or Rs. 180/- per kg	25% or Rs. 180/- per kg	25% or Rs. 180/- per kg	0% or Rs. 0/- per kg
	0714.20	- Sweet potatoes	25% or Rs. 180/- per kg	25% or Rs. 180/- per kg	25% or Rs. 180/- per kg	0% or Rs. 0/- per kg
	0714.30	- Yams (<i>Dioscorea spp.</i>)	25% or Rs. 180/- per kg	25% or Rs. 180/- per kg	25% or Rs. 180/- per kg	0% or Rs. 0/- per kg
	0714.40	- Taro (<i>Colocasia spp.</i>)	25% or Rs. 180/- per kg	25% or Rs. 180/- per kg	25% or Rs. 180/- per kg	0% or Rs. 0/- per kg
	0714.50	- Yautia (<i>Xanthosoma spp.</i>)	25% or Rs. 180/- per kg	25% or Rs. 180/- per kg	25% or Rs. 180/- per kg	0% or Rs. 0/- per kg
	0714.90	- Other	25% or Rs. 180/- per kg	25% or Rs. 180/- per kg	25% or Rs. 180/- per kg	0% or Rs. 0/- per kg
08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled				
		- Coconuts :				
	0801.11	-- Desiccated :				
	0801.11.10	--- Edible 'Copra'	20% or Rs. 165/- per kg	10% or Rs. 83/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	0801.11.90	Other	20% or Rs. 165/- per kg	10% or Rs. 83/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	0801.12	In the inner shell (endocarp)	20% or Rs. 165/- per kg	10% or Rs. 83/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	0801.19	Other:				
	0801.19.20	Seed Coconut	20% or Rs. 165/- per kg	10% or Rs. 83/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	0801.19.30	King coconut	20% or Rs. 165/- per kg	10% or Rs. 83/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	0801.19.90	Other	20% or Rs. 165/- per kg	10% or Rs. 83/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	-	Brazil nuts :				
	0801.21	In shell :				
	0801.21.10	Fresh	40% or Rs. 330/- per kg	40% or Rs. 330/- per kg	40% or Rs. 330/- per kg	0% or Rs. 0/- per kg
	0801.21.90	Other	40% or Rs. 330/- per kg	40% or Rs. 330/- per kg	40% or Rs. 330/- per kg	0% or Rs. 0/- per kg
	0801.22	Shelled	40% or Rs. 330/- per kg	40% or Rs. 330/- per kg	40% or Rs. 330/- per kg	0% or Rs. 0/- per kg
	-	Cashew nuts :				
	0801.31	In shell :				
	0801.31.10	Fresh	10%	10%	10%	0%
	0801.31.90	Other	10%	10%	10%	0%
	0801.32	Shelled	25% or Rs. 180/- per kg	25% or Rs. 180/- per kg	25% or Rs. 180/- per kg	0% or Rs. 0/- per kg
08.02		Other nuts, fresh or dried, whether or not shelled or peeled				
	-	Almonds :				

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	0802.11	-- In Shell				
	0802.11.10	--- Fresh	10%	10%	10%	0%
	0802.11.90	--- Other	25% or Rs. 180/- per kg	25% or Rs. 180/- per kg	25% or Rs. 180/- per kg	0% or Rs. 0/- per kg
	0802.12	-- Shelled	25% or Rs. 180/- per kg	25% or Rs. 180/- per kg	25% or Rs. 180/- per kg	0% or Rs. 0/- per kg
	-	- Hazelnuts or filberts (<i>Corylus spp.</i>) :				
	0802.21	-- In shell :				
	0802.21.10	--- Fresh	10%	10%	10%	0%
	0802.21.90	--- Other	25% or Rs. 180/- per kg	25% or Rs. 180/- per kg	25% or Rs. 180/- per kg	0% or Rs. 0/- per kg
	0802.22	-- Shelled	10%	10%	10%	0%
	-	- Walnuts :				
	0802.31	-- In shell :				
	0802.31.10	--- Fresh	10%	10%	10%	0%
	0802.31.90	--- Other	25% or Rs. 180/- per kg	25% or Rs. 180/- per kg	25% or Rs. 180/- per kg	0% or Rs. 0/- per kg
	0802.32	-- Shelled	10%	10%	10%	0%
	-	- Chestnuts (<i>Castanea spp.</i>) :				
	0802.41	-- In shell	10%	10%	10%	0%
	0802.42	-- Shelled	10%	10%	10%	0%
	-	- Pistachios :				
	0802.51	-- In shell	10%	10%	10%	0%
	0802.52	-- Shelled	10%	10%	10%	0%
	-	- Macadamia nuts:				
	0802.61	-- In shell	10%	10%	10%	0%
	0802.62	-- Shelled	10%	10%	10%	0%

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	0802.70	- Kola nuts (<i>Cola spp.</i>)	10%	10%	10%	0%
	0802.80	- Areca nuts:				
	0802.80.10	--- Fresh (not shelled or peeled)	40% or Rs. 320/- per kg	40% or Rs. 320/- per kg	40% or Rs. 320/- per kg	0% or Rs. 0/- per kg
	0802.80.90	--- Other	40% or Rs. 320/- per kg	40% or Rs. 320/- per kg	40% or Rs. 320/- per kg	0% or Rs. 0/- per kg
		- Other:				
	0802.91	-- Pine nuts, in shell :				
	0802.91.10	--- Fresh	10%	10%	10%	0%
	0802.91.90	--- Other	10%	10%	10%	0%
	0802.92	-- Pine nuts, shelled	10%	10%	10%	0%
	0802.99	-- Other :				
	0802.99.10	--- Fresh (not shelled or peeled)	10%	10%	10%	0%
	0802.99.90	--- Other	10%	10%	10%	0%
08.03		Bananas, including plantains, fresh or dried				
	0803.10	- Plantains :				
	0803.10.10	--- Fresh	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	0% or Rs. 0/- per kg
	0803.10.90	--- Other	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	0% or Rs. 0/- per kg
	0803.90	- Other				
	0803.90.10	--- Fresh	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	0% or Rs. 0/- per kg
	0803.90.90	--- Other	25% or Rs.200/- per kg	25% or Rs.200/- per kg	25% or Rs.200/- per kg	0% or Rs. 0/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangoosteens, fresh or dried				
	0804.20	- Figs :				
	0804.20.10	Fresh	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	0% or Rs. 0/- per kg
	0804.20.20	Dried	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	0% or Rs. 0/- per kg
	0804.30	- Pineapples :				
	0804.30.10	Fresh	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	0% or Rs. 0/- per kg
	0804.30.20	Dried	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	0% or Rs. 0/- per kg
	0804.40	- Avacados :				
	0804.40.10	Fresh	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	0% or Rs. 0/- per kg
	0804.40.20	Dried	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	0% or Rs. 0/- per kg
	0804.50	- Guavas, mangoes and mangoosteens :				
	0804.50.10	Guavas, fresh	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	0% or Rs. 0/- per kg
	0804.50.20	Guavas, dried	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	0% or Rs. 0/- per kg
	0804.50.30	Mangoes, fresh	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	0% or Rs. 0/- per kg
	0804.50.40	Mangoes, dried	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	0% or Rs. 0/- per kg
	0804.50.50	Mangoosteens, fresh	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	0% or Rs. 0/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	0804.50.60	Mangoosteens, dried	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	0% or Rs. 0/- per kg
08.05		Citrus fruit, fresh or dried				
	0805.10	Oranges :				
	0805.10.10	Fresh	10%	10%	10%	0%
	0805.10.20	Dried	30% or Rs. 340/- per kg	30% or Rs. 340/- per kg	30% or Rs. 340/- per kg	0% or Rs. 0/- per kg
		Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids :				
	0805.21	Mandarins (including tangerines and satsumas) :				
	0805.21.10	Fresh	Rs. 20/- per kg	Rs. 20/- per kg	Rs. 20/- per kg	Rs. 0/- per kg
	0805.21.20	Dried	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	0% or Rs. 0/- per kg
	0805.22	Clementines :				
	0805.22.10	Fresh	Rs. 20/- per kg	Rs. 20/- per kg	Rs. 20/- per kg	Rs. 0/- per kg
	0805.22.20	Dried	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	0% or Rs. 0/- per kg
	0805.29	Other :				
	0805.29.10	Fresh	Rs. 20/- per kg	Rs. 20/- per kg	Rs. 20/- per kg	Rs. 0/- per kg
	0805.29.20	Dried	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	0% or Rs. 0/- per kg
	0805.40	Grapefruit and pomelos :				
	0805.40.10	Fresh	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	0% or Rs. 0/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	0805.40.20	Dried	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	0% or Rs. 0/- per kg
	0805.50	Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>) :				
	0805.50.10	Fresh	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	0% or Rs. 0/- per kg
	0805.50.20	Dried	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	0% or Rs. 0/- per kg
	0805.90	Other :				
	0805.90.10	Fresh	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	0% or Rs. 0/- per kg
	0805.90.20	Dried	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	0% or Rs. 0/- per kg
08.06		Grapes, fresh or dried				
	0806.10	Fresh	10%	10%	10%	0%
	0806.20	Dried	10% or Rs. 55/- per kg	10% or Rs. 55/- per kg	10% or Rs. 55/- per kg	0% or Rs. 0/- per kg
08.07		Melons (including watermelons) and papaws (papayas), fresh				
		Melons (including watermelons) :				
	-					
	0807.11	Watermelons	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	0% or Rs. 0/- per kg
	0807.19	Other	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	0% or Rs. 0/- per kg
	0807.20	Papaws (papayas)	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	0% or Rs. 0/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
08.08		Apples, pears and quinces, fresh				
	0808.10	- Apples	10%	10%	10%	0%
	0808.30	- Pears	10% or Rs. 55/- per kg	10% or Rs. 55/- per kg	10% or Rs. 55/- per kg	0% or Rs. 0/- per kg
	0808.40	- Quinces	10% or Rs. 55/- per kg	10% or Rs. 55/- per kg	10% or Rs. 55/- per kg	0% or Rs. 0/- per kg
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh				
	0809.10	- Apricots	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	0% or Rs. 0/- per kg
		- Cherries:				
	0809.21	-- Sour cherries (<i>Prunus cerasus</i>)	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	0% or Rs. 0/- per kg
	0809.29	-- Other	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	0% or Rs. 0/- per kg
	0809.30	- Peaches, including nectarines	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	0% or Rs. 0/- per kg
	0809.40	- Plums and sloes	10% or Rs. 55/- per kg	10% or Rs. 55/- per kg	10% or Rs. 55/- per kg	0% or Rs. 0/- per kg
08.10		Other fruit, fresh				
	0810.10	- Strawberries	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	0% or Rs. 0/- per kg
	0810.20	- Raspberries, blackberries, mulberries and loganberries	10%	10%	10%	0%
	0810.30	- Black, white or red currants and gooseberries	10%	10%	10%	0%

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	0810.40	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	10%	10%	10%	0%
	0810.50	- Kiwifruit	10% or Rs. 55/- per kg	10% or Rs. 55/- per kg	10% or Rs. 55/- per kg	0% or Rs. 0/- per kg
	0810.60	- Durians	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	40% or Rs. 340/- per kg	0% or Rs. 0/- per kg
	0810.70	- Persimmons	10%	10%	10%	0%
	0810.90	- Other :				
	0810.90.10	Cocoa nuts, raw	40% or Rs. 240/- per kg	40% or Rs. 240/- per kg	40% or Rs. 240/- per kg	0% or Rs. 0/- per kg
	0810.90.90	Other	10% or Rs. 55/- per kg	10% or Rs. 55/- per kg	10% or Rs. 55/- per kg	0% or Rs. 0/- per kg
08.11		Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter				
	0811.10	- Strawberries	40% or Rs. 240/- per kg	40% or Rs. 240/- per kg	40% or Rs. 240/- per kg	0% or Rs. 0/- per kg
	0811.20	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	40% or Rs. 240/- per kg	40% or Rs. 240/- per kg	40% or Rs. 240/- per kg	0% or Rs. 0/- per kg
	0811.90	- Other	40% or Rs. 230/- per kg	40% or Rs. 230/- per kg	40% or Rs. 230/- per kg	0% or Rs. 0/- per kg
08.12		Fruit and nuts provisionally preserved, but unsuitable in that state for immediate consumption				
	0812.10	- Cherries	5%	3%	0%	0%
	0812.90	- Other	20% or Rs. 120/- per kg	10% or Rs. 60/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
08.13		Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.				
	0813.10	- Apricots	10%	10%	10%	0%
	0813.20	- Prunes	10%	10%	10%	0%
	0813.30	- Apples	10%	10%	10%	0%
	0813.40	- Other fruit :				
	0813.40.10	- Tamarind	25% or Rs. 275/- per kg	25% or Rs. 275/- per kg	25% or Rs. 275/- per kg	0% or Rs. 0/- per kg
	0813.40.90	- Other	40% or Rs. 260/- per kg	40% or Rs. 260/- per kg	40% or Rs. 260/- per kg	0% or Rs. 0/- per kg
	0813.50	- Mixtures of nuts or dried fruits of this Chapter	40% or Rs. 210/- per kg	40% or Rs. 210/- per kg	40% or Rs. 210/- per kg	0% or Rs. 0/- per kg
08.14	0814.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	20% or Rs. 125/- per kg	10% or Rs. 63/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
09.01		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion				
	-	- Coffee, not roasted :				
	0901.11	-- Not decaffeinated :				
	0901.11.10	--- Coffee Seeds	13%	7%	0%	0%
	0901.11.90	--- Other	13%	7%	0%	0%
	0901.12	-- Decaffeinated :				
	0901.12.10	--- Coffee Seeds	13%	7%	0%	0%

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	0901.12.90	Other	13%	7%	0%	0%
		Coffee, roasted :				
	0901.21	Not decaffeinated	25%	25%	25%	0%
	0901.22	Decaffeinated	25%	25%	25%	0%
	0901.90	Other	25%	25%	25%	0%
09.02		Tea, whether or not flavoured				
	0902.10	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg :				
		In immediate packing of a content not exceeding 4g:				
	0902.10.11	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	10%	10%	10%	0%
	0902.10.12	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	10%	10%	10%	0%
	0902.10.13	Other, flavoured	10%	10%	10%	0%
	0902.10.19	Other	10%	10%	10%	0%
		In immediate packing of a content exceeding 4g, but not exceeding 1kg :				
	0902.10.21	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	10%	10%	10%	0%
	0902.10.22	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	10%	10%	10%	0%
	0902.10.23	Other, flavoured	10%	10%	10%	0%
	0902.10.29	Other	10%	10%	10%	0%
		In immediate packing of a content exceeding 1Kg, but not exceeding 3kg :				
	0902.10.31	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	10%	10%	10%	0%
	0902.10.32	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	10%	10%	10%	0%
	0902.10.33	Other, flavoured	10%	10%	10%	0%
	0902.10.39	Other	10%	10%	10%	0%
	0902.20	Other green tea (not fermented):				

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	---	In immediate packing of a content exceeding 3 kg but not exceeding 5kg :				
	0902.20.11	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	10%	10%	10%	0%
	0902.20.12	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	10%	10%	10%	0%
	0902.20.13	Other, flavoured	10%	10%	10%	0%
	0902.20.19	Other	10%	10%	10%	0%
	---	In immediate packing of a content exceeding 5kg, but not exceeding 10 kg:				
	0902.20.21	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	10%	10%	10%	0%
	0902.20.22	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	10%	10%	10%	0%
	0902.20.23	Other, flavoured	10%	10%	10%	0%
	0902.20.29	Other	10%	10%	10%	0%
	---	Other:				
	0902.20.91	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	10%	10%	10%	0%
	0902.20.92	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	10%	10%	10%	0%
	0902.20.93	Other, flavoured	10%	10%	10%	0%
	0902.20.99	Other	10%	10%	10%	0%
	0902.30	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg :				
	---	In immediate packing of a content not exceeding 4g :				
	0902.30.11	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	10%	10%	10%	0%
	0902.30.12	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	10%	10%	10%	0%

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	0902.30.13	Other, flavoured	10%	10%	10%	0%
	0902.30.19	Other	10%	10%	10%	0%
	---	In immediate packing of a content exceeding 4g but not exceeding 1 kg :				
	0902.30.21	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	10%	10%	10%	0%
	0902.30.22	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	10%	10%	10%	0%
	0902.30.23	Other, flavoured	10%	10%	10%	0%
	0902.30.29	Other	10%	10%	10%	0%
	---	In immediate packing of a content exceeding 1kg but not exceeding 3 kg :				
	0902.30.31	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	10%	10%	10%	0%
	0902.30.32	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	10%	10%	10%	0%
	0902.30.33	Other, flavoured	10%	10%	10%	0%
	0902.30.39	Other	10%	10%	10%	0%
	0902.40	- Other black tea (fermented) and other partly fermented tea:				
	---	In immediate packing of a content exceeding 3kg but not exceeding 5 kg :				
	0902.40.11	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	10%	10%	10%	0%
	0902.40.12	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	10%	10%	10%	0%
	0902.40.13	Other, flavoured	10%	10%	10%	0%
	0902.40.19	Other	10%	10%	10%	0%
	---	In immediate packing of a content exceeding 5kg but not exceeding 10 kg :				

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	0902.40.21	----- Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	10%	10%	10%	0%
	0902.40.22	----- Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	10%	10%	10%	0%
	0902.40.23	----- Other, flavoured	10%	10%	10%	0%
	0902.40.29	----- Other	10%	10%	10%	0%
		--- Other :				
	0902.40.91	----- Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	10%	10%	10%	0%
	0902.40.92	----- Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	10%	10%	10%	0%
	0902.40.93	----- Other, flavoured	10%	10%	10%	0%
	0902.40.99	----- Other	10%	10%	10%	0%
09.03	0903.00	Mate	10%	10%	10%	0%
09.04		Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>				
	-	Pepper :				
	--	Neither crushed nor ground				
	0904.11	---				
		Light Berries of pepper with a density not exceeding 450grams per litre				
	0904.11.11	----- Organic	25%	25%	25%	0%
	0904.11.19	----- Other	25%	25%	25%	0%
	0904.11.20	--- Matured Berries of pepper with a density exceeding 450grams per litre	25%	25%	25%	0%
	0904.11.30	--- Other, white	25%	25%	25%	0%

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	---	Other				
	0904.11.91	Long Pepper (Piper Longum) (Thippili)	25%	25%	25%	0%
	0904.11.99	Other	25%	25%	25%	0%
	0904.12	Crushed or ground :				
	---	Crushed				
	0904.12.11	Long Pepper (Piper Longum) (Thippili)	25%	25%	25%	0%
	0904.12.19	Other	25%	25%	25%	0%
	---	Ground				
	0904.12.21	Long Pepper (Piper Longum) (Thippili)	25%	25%	25%	0%
	0904.12.29	Other	25%	25%	25%	0%
	-	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :				
	0904.21	Dried, neither crushed nor ground:				
	0904.21.90	Other	25%	25%	25%	0%
09.05		Vanilla				
	0905.10	Neither crushed nor ground:				
	0905.10.10	Vanilla pods	25%	25%	25%	0%
	0905.10.90	Other	25%	25%	25%	0%
	0905.20	Crushed or ground	25%	25%	25%	0%
09.06		Cinnamon and cinnamon-tree flowers				
	-	Neither crushed nor ground :				
	0906.11	Cinnamon (<i>Cinnamomum zeylanicum</i> Blume):				

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	---	Organic				
	0906.11.11	Quills cut, in retail packs of 1 kg or less and packed in cases	25%	25%	25%	0%
	0906.11.12	Other quills	25%	25%	25%	0%
	0906.11.13	Quillings	25%	25%	25%	0%
	0906.11.14	Featherings	25%	25%	25%	0%
	0906.11.15	Chips	25%	25%	25%	0%
	0906.11.19	Other	25%	25%	25%	0%
	---	Other :				
	0906.11.91	Quills cut, in retail packs of 1 kg or less and packed in cases	25%	25%	25%	0%
	0906.11.92	Other quills	25%	25%	25%	0%
	0906.11.93	Quillings	25%	25%	25%	0%
	0906.11.94	Featherings	25%	25%	25%	0%
	0906.11.95	Chips	25%	25%	25%	0%
	0906.11.99	Other	25%	25%	25%	0%
	0906.19	Other	25%	25%	25%	0%
	0906.20	Crushed or ground :				
	0906.20.10	Cinnamon (<i>Cinnamomum zeylanicum Blume</i>) crushed	25%	25%	25%	0%
	0906.20.20	Cinnamon (<i>Cinnamomum zeylanicum Blume</i>) ground	25%	25%	25%	0%
	0906.20.90	Other	25%	25%	25%	0%
09.07		Cloves (whole fruit, cloves and stems)				
	0907.10	Neither crushed nor ground:				
	---	Organic:				
	0907.10.11	Whole fruit	25%	25%	25%	0%

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	0907.10.12	Cloves	25%	25%	25%	0%
	0907.10.13	Stems	25%	25%	25%	0%
	---	Other :				
	0907.10.91	Whole fruit	25%	25%	25%	0%
	0907.10.92	Cloves	25%	25%	25%	0%
	0907.10.93	Stems	25%	25%	25%	0%
	0907.20	Crushed or ground	25%	25%	25%	0%
09.08		Nutmeg, mace and cardamoms				
	-	Nutmeg :				
	0908.11	Neither crushed nor ground:				
	---	Organic :				
	0908.11.11	Wormy and Punky	25%	25%	25%	0%
	0908.11.19	Other	25%	25%	25%	0%
	---	Other :				
	0908.11.91	Wormy and Punky	25%	25%	25%	0%
	0908.11.99	Other	25%	25%	25%	0%
	0908.12	Crushed or ground :				
	0908.12.10	Broken	25%	25%	25%	0%
	0908.12.90	Other	25%	25%	25%	0%
	-	Mace :				
	0908.21	Neither crushed nor ground	25%	25%	25%	0%
	0908.22	Crushed or ground	25%	25%	25%	0%
	-	Cardamoms:				

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	0908.31	-- Neither crushed nor ground	25%	25%	25%	0%
	0908.32	-- Crushed or ground	25%	25%	25%	0%
09.10						
		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices				
	-	Ginger :				
	0910.11	-- Neither crushed nor ground :				
	0910.11.10	--- Dried	10%	10%	10%	0%
	0910.11.90	--- Other	10%	10%	10%	0%
	0910.12	-- Crushed or ground	10%	10%	10%	0%
	0910.20	- Saffron :				
	0910.20.10	--- Neither crushed nor ground	10%	10%	10%	0%
	0910.20.90	--- Other	10%	10%	10%	0%
	0910.30	- Turmeric (curcuma) :				
	0910.30.10	--- Neither crushed nor ground	10%	10%	10%	0%
	0910.30.90	--- Other	10%	10%	10%	0%
	-	Other spices :				
	0910.91	-- Mixtures referred to in Note 1(b) to this Chapter :				
	0910.91.10	--- Neither crushed nor ground	10%	10%	10%	0%
	0910.91.90	--- Other	10%	10%	10%	0%
	0910.99	-- Other :				
	0910.99.20	--- Curry	10%	10%	10%	0%
	---	Thyme and bay leaves				
	0910.99.31	---- Neither crushed nor ground	10%	10%	10%	0%
	0910.99.39	---- Other	10%	10%	10%	0%

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	---	Other:				
	0910.99.91	Neither crushed nor ground	10%	10%	10%	0%
	0910.99.99	Other	10%	10%	10%	0%
10.01		Wheat and meslin				
	-	Other :				
	1001.91	Seed :				
	1001.91.90	Other	10%	5%	0%	0%
10.05		Maize (corn)				
	1005.90	Other	15%	8%	0%	0%
10.06		Rice				
	1006.10	Rice in the husk (paddy or rough)	5% or Rs. 20/- per kg	3% or Rs. 10/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	1006.20	Husked (brown) rice	5% or Rs. 20/- per kg	3% or Rs. 10/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	1006.30	Semi-milled or wholly milled rice, whether or not polished or glazed :				
	-	Raw rice :				
	1006.30.11	Basmati rice (As defined by Department of Agriculture)	10% or Rs. 40/- per kg	10% or Rs. 40/- per kg	10% or Rs. 40/- per kg	0% or Rs. 0/- per kg
	1006.30.19	Other	10% or Rs. 40/- per kg	10% or Rs. 40/- per kg	10% or Rs. 40/- per kg	0% or Rs. 0/- per kg

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	-	Parboiled rice :				
	1006.30.21	Basmati rice (As defined by Department of Agriculture)	10% or Rs. 40/- per kg	10% or Rs. 40/- per kg	10% or Rs. 40/- per kg	0% or Rs. 0/- per kg
	1006.30.29	Other	10% or Rs. 40/- per kg	10% or Rs. 40/- per kg	10% or Rs. 40/- per kg	0% or Rs. 0/- per kg
	1006.40	Broken rice	10% or Rs. 70/- per kg	10% or Rs. 70/- per kg	10% or Rs. 70/- per kg	0% or Rs. 0/- per kg
10.07		Grain sorghum				
	1007.10	Seed	23%	12%	0%	0%
	1007.90	Other	23%	12%	0%	0%
10.08		Buckwheat, millet and canary seeds; other cereals				
	1008.10	Buckwheat	5%	3%	0%	0%
	-	Millet :				
	1008.21	Seed:				
	1008.21.10	Kurakkan (<i>Eleusine coracana spp.</i>)	5%	3%	0%	0%
	1008.21.90	Other	5%	3%	0%	0%
	1008.29	Other :				
	1008.29.10	Kurakkan (<i>Eleusine coracana spp.</i>)	5%	3%	0%	0%
	1008.29.90	Other	5%	3%	0%	0%
	1008.30	Canary seeds				
	1008.40	Fonio (<i>Digitaria spp.</i>)	5%	3%	0%	0%
	1008.50	Quinoa (<i>Chenopodium quinoa</i>)	5%	3%	0%	0%
	1008.60	Triticale	5%	3%	0%	0%

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	1008.90	- Other cereals	5%	3%	0%	0%
11.02		Cereal flours other than of wheat or meslin				
	1102.20	- Maize (corn) flour	13%	7%	0%	0%
	1102.90	- Other :				
	1102.90.10	- Rice flour	5%	3%	0%	0%
	1102.90.20	- Kurakkan (<i>Eleusine coracana spp.</i>) flour	5%	3%	0%	0%
	1102.90.30	- Rye flour	5%	3%	0%	0%
	1102.90.90	- Other	13%	7%	0%	0%
11.03		Cereal groats, meal and pellets				
		- Groats and meal :				
	1103.11	-- Of wheat	13%	7%	0%	0%
	1103.13	-- Of maize (corn)	5%	3%	0%	0%
	1103.19	-- Of other cereals	13% or Rs. 65/- per kg	7% or Rs. 33/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	1103.20	- Pellets	5%	3%	0%	0%
11.04		Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground				
		- Rolled or flaked grains :				
	1104.12	-- Of oats	25% or Rs. 110/- per kg	25% or Rs. 110/- per kg	25% or Rs. 110/- per kg	0% or Rs. 0/- per kg

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	1104.19	-- Of other cereals	25% or Rs. 55/- per kg	25% or Rs. 55/- per kg	25% or Rs. 55/- per kg	0% or Rs. 0/- per kg
	-	Other worked grains (for example, hulled, pearled, sliced or kibbled) :				
	1104.22	-- Of oats	25% or Rs. 100/- per kg	25% or Rs. 100/- per kg	25% or Rs. 100/- per kg	0% or Rs. 0/- per kg
	1104.23	-- Of maize (corn)	25% or Rs. 500/- per kg	25% or Rs. 500/- per kg	25% or Rs. 500/- per kg	0% or Rs. 0/- per kg
	1104.29	-- Of other cereals	25% or Rs. 80/- per kg	25% or Rs. 80/- per kg	25% or Rs. 80/- per kg	0% or Rs. 0/- per kg
	1104.30	- Germ of cereals, whole, rolled, flaked or ground	25% or Rs. 55/- per kg	25% or Rs. 55/- per kg	25% or Rs. 55/- per kg	0% or Rs. 0/- per kg
11.05		Flour, meal, powder, flakes, granules and pellets of potatoes				
	1105.10	- Flour, meal and powder	8% or Rs. 5/- per kg	4% or Rs. 3/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	1105.20	- Flakes, granules and pellets	8% or Rs. 30/- per kg	4% or Rs. 15/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
11.06		Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8				
	1106.10	- Of the dried leguminous vegetables of heading 07.13 :				
	1106.10.90	Other	8%	4%	0%	0%
	1106.20	- Of sago or of roots or tubers of heading 07.14 :				
	1106.20.10	Arrowroot	4%	2%	0%	0%
	1106.20.90	Other	8%	4%	0%	0%

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	1106.30	- Of the products of Chapter 8 :				
	1106.30.10	--- Dried coconut kernel, ground or powdered after extracting oil	8%	4%	0%	0%
	1106.30.90	--- Other	8%	4%	0%	0%
11.07		Malt, whether or not roasted				
	1107.10	- Not roasted	5%	3%	0%	0%
	1107.20	- Roasted	5%	3%	0%	0%
11.08		Starches; inulin				
	1108.11	-- Wheat starch	5%	3%	0%	0%
	1108.13	-- Potato starch	5%	3%	0%	0%
	1108.14	-- Manioc (cassava) starch	4%	2%	0%	0%
	1108.19	-- Other starches	5%	3%	0%	0%
	1108.20	- Inulin	5%	3%	0%	0%
12.02		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken				
	1202.30	- Seed	5%	3%	0%	0%
	-	Other :				
	1202.41	-- In shell	5%	3%	0%	0%
	1202.42	-- Shelled, whether or not broken	5%	3%	0%	0%
12.07		Other oil seeds and oleaginous fruits, whether or not broken				

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	1207.40	- Sesamum seeds	15%	8%	0%	0%
	1207.50	- Mustard seeds	5%	3%	0%	0%
	1207.60	- Safflower (Carthamus tinctorius) seeds	5%	3%	0%	0%
	1207.70	- Melon seeds	5%	3%	0%	0%
	1207.99.90	--- Other	5%	3%	0%	0%
12.08		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard				
	1208.10	- Of soya beans	5%	3%	0%	0%
	1208.90	- Other	5%	3%	0%	0%
12.12		Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included				
		- Other :				
	1212.91	-- Sugar beet	5%	3%	0%	0%
	1212.92	-- Locust beans (carob)	5%	3%	0%	0%
	1212.93	-- Sugar cane	5%	3%	0%	0%
	1212.94	-- Chicory roots	5%	3%	0%	0%
	1212.99	-- Other	5%	3%	0%	0%

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14.04		Vegetable products not elsewhere specified or included				
	1404.90	- Other :				
	1404.90.10	Beedi leaves	10% or Rs. 3,500/- per kg	10% or Rs. 3,500/- per kg	10% or Rs. 3,500/- per kg	0% or Rs. 0/- per kg
15.02		Fats of bovine animals, sheep or goats, other than those of heading 15.03 :				
	1502.90	- Other	5%	3%	0%	0%
15.05		Wool grease and fatty substances derived therefrom (including lanolin)				
	1505.00.90	- Other	5%	3%	0%	0%
15.06	1506.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	5%	3%	0%	0%
15.08		Ground-nut oil and its fractions, whether or not refined, but not chemically modified				
	1508.10	- Crude oil	5% or Rs. 35/- per kg	3% or Rs. 18/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	1508.90	- Other	10% or Rs. 75/- per kg	10% or Rs. 75/- per kg	10% or Rs. 75/- per kg	0% or Rs. 0/- per kg

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15.09		Olive oil and its fractions, whether or not refined, but not chemically modified				
	1509.20	- Extra Virgin olive oil	10 % or Rs. 75/- per kg	10 % or Rs. 75/- per kg	10 % or Rs. 75/- per kg	0% or Rs. 0/- per kg
	1509.30	- Virgin olive oil	10 % or Rs. 75/- per kg	10 % or Rs. 75/- per kg	10 % or Rs. 75/- per kg	0% or Rs. 0/- per kg
	1509.40	- Other virgin olive oils	10 % or Rs. 75/- per kg	10 % or Rs. 75/- per kg	10 % or Rs. 75/- per kg	0% or Rs. 0/- per kg
	1509.90	- Other	10 % or Rs. 75/- per kg	10 % or Rs. 75/- per kg	10 % or Rs. 75/- per kg	0% or Rs. 0/- per kg
15.10		Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09				
	1510.10	- Crude olive pomace oil	5 % or Rs. 38/- per kg	3% or Rs. 19/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	1510.90	- Other	5 % or Rs. 38/- per kg	3% or Rs. 19/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
15.12		Sunflower seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified				
		- Cotton-seed oil and its fractions :				
	1512.21	-- Crude oil, whether or not gossypol has been removed	5% or Rs. 25/- per kg	3% or Rs. 13/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	1512.29	-- Other	5% or Rs. 25/- per kg	3% or Rs. 13/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg

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15.14		Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified				
		- Low erucic acid rape or colza oil and its fractions :				
	1514.11	Crude oil	5% or Rs. 35/- per kg	3% or Rs. 18/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	1514.19	Other	10% or Rs. 75/- per kg	10% or Rs. 75/- per kg	10% or Rs. 75/- per kg	0% or Rs. 0/- per kg
	1514.91	Crude oil	5% or Rs. 35/- per kg	3% or Rs. 18/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	1514.99	Other	10% or Rs. 75/- per kg	10% or Rs. 75/- per kg	10% or Rs. 75/- per kg	0% or Rs. 0/- per kg
15.15		Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified				
		- Linseed oil and its fractions :				
	1515.11	Crude oil	Rs. 30/- per kg	Rs. 15/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	1515.19	Other	Rs. 33/- per kg	Rs. 17/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
		- Maize (corn) oil and its fractions :				
	1515.21	Crude oil	5% or Rs. 35/- per kg	3% or Rs. 18/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	1515.29	Other	10% or Rs. 75/- per kg	10% or Rs. 75/- per kg	10% or Rs. 75/- per kg	0% or Rs. 0/- per kg
	1515.30	Castor oil and its fractions	5% or Rs. 55/- per kg	3% or Rs. 28/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg

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	1515.50	- Sesame oil and its fractions	Rs. 15/- per kg	Rs. 8/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	1515.60	- Microbial fats and oils and their fractions	Rs. 15/- per kg	Rs. 8/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	1515.90	- Other :				
	1515.90.90	Other	Rs. 15/- per kg	Rs. 8/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
15.16		Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared				
	1516.20	- Vegetable fats and oils and their fractions	Rs. 73/- per kg	Rs. 37/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	1516.30	- Microbial fats and oils and their fractions	Rs. 73/- per kg	Rs. 37/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
15.17		Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16				
	1517.10.20	Coconut Butter	10% or Rs. 150/- per kg	10% or Rs. 150/- per kg	10% or Rs. 150/- per kg	0% or Rs. 0/- per kg
	1517.10.30	Other , With a fat content 80% or more	10% or Rs. 160/- per kg	10% or Rs. 160/- per kg	10% or Rs. 160/- per kg	0% or Rs. 0/- per kg
	1517.10.90	Other	10% or Rs. 100/- per kg	10% or Rs. 100/- per kg	10% or Rs. 100/- per kg	0% or Rs. 0/- per kg
	1517.90	- Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
16.01	1601.00	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products	40% or Rs. 530/- per kg	40% or Rs. 530/- per kg	40% or Rs. 530/- per kg	0% or Rs. 0/- per kg
16.02		Other prepared or preserved meat, meat offal, blood or insects				
	1602.10	Homogenised preparations	10%	10%	10%	0%
	1602.20	Of liver of any animal	10%	10%	10%	0%
		Of poultry of heading 01.05 :				
	1602.31	Of turkeys	10%	10%	10%	0%
	1602.32	Of fowls of the species Gallus domesticus	40% or Rs. 430/- per kg	40% or Rs. 430/- per kg	40% or Rs. 430/- per kg	0% or Rs. 0/- per kg
	1602.39	Other	10%	10%	10%	0%
		Of swine :				
	1602.41	Hams and cuts thereof	40% or Rs. 310/- per kg	40% or Rs. 310/- per kg	40% or Rs. 310/- per kg	0% or Rs. 0/- per kg
	1602.42	Shoulders and cuts thereof	10%	10%	10%	0%
	1602.49	Other, including mixtures	40% or Rs. 450/- per kg	40% or Rs. 450/- per kg	40% or Rs. 450/- per kg	0% or Rs. 0/- per kg
	1602.50	Of bovine animals	40% or Rs. 350/- per kg	40% or Rs. 350/- per kg	40% or Rs. 350/- per kg	0% or Rs. 0/- per kg
	1602.90	Other, including preparations of blood of any animal	40% or Rs. 220/- per kg	40% or Rs. 220/- per kg	40% or Rs. 220/- per kg	0% or Rs. 0/- per kg
16.03	1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	23% or Rs. 113/- per kg	12% or Rs. 57/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved				

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	1605.10	- Crab	10%	10%	10%	0%
		- Shrimps and prawns:				
	1605.21	-- Not in airtight container	10%	10%	10%	0%
	1605.29	-- Other	10%	10%	10%	0%
	1605.30	- Lobster	10%	10%	10%	0%
	1605.40	- Other crustaceans	10%	10%	10%	0%
		- Molluscs :				
	1605.51	-- Oysters	10%	10%	10%	0%
	1605.52	-- Scallops, including queen scallops	10%	10%	10%	0%
	1605.53	-- Mussels	10%	10%	10%	0%
	1605.54	-- Cuttle fish and squid	10%	10%	10%	0%
	1605.55	-- Octopus	10%	10%	10%	0%
	1605.56	-- Clams, cockles and arkshells	10%	10%	10%	0%
	1605.57	-- Abalone	10%	10%	10%	0%
	1605.58	-- Snails, other than sea snails	10%	10%	10%	0%
	1605.59	-- Other	10%	10%	10%	0%
		- Other aquatic invertebrates :				
	1605.61	-- Sea cucumbers	10%	10%	10%	0%
	1605.62	-- Sea urchins	10%	10%	10%	0%
	1605.63	-- Jellyfish	10%	10%	10%	0%
	1605.69	-- Other	10%	10%	10%	0%
17.02		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				

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	1702.90	Other, including invert sugar and other sugar and sugar syrup and sugar syrup blends containing in the dry state 50% by weight of fructose :				
	1702.90.10	Brewing sugar, artificial honey	Rs. 90/- per kg	Rs. 45/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
		Varieties of sakkara, jaggery:				
	1702.90.21	Sakkara (suger cane jaggery)	Rs. 90/- per kg	Rs. 45/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	1702.90.22	Kithul jaggery	Rs. 90/- per kg	Rs. 45/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
		Varieties of sakkara, jaggery :				
	1702.90.23	Palmyrah jaggery	Rs. 90/- per kg	Rs. 45/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	1702.90.29	Other	Rs. 90/- per kg	Rs. 45/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	1702.90.30	Kithul treacle	Rs. 90/- per kg	Rs. 45/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	1702.90.90	Other	Rs. 90/- per kg	Rs. 45/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
17.03		Molasses resulting from the extraction or refining of sugar				
	1703.10	Cane molasses	5%	3%	0%	0%
	1703.90	Other	5%	3%	0%	0%
17.04		Sugar confectionery (including white chocolate), not containing cocoa				

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	1704.10	- Chewing gum, whether or not sugar-coated :				
	1704.10.10	--- In retail packaging of 1 kg or less	45% or 45% of 65% of MRP or Rs. 260/- per kg	45% or 45% of 65% of MRP or Rs. 260/- per kg	45% or 45% of 65% of MRP or Rs. 260/- per kg	0% or Rs. 0/- per kg
	1704.10.90	--- Other	45% or Rs. 260/- per kg	45% or Rs. 260/- per kg	45% or Rs. 260/- per kg	0% or Rs. 0/- per kg
	1704.90	-- Other				
	1704.90.10	--- In retail packaging of 1 kg or less	45% or 45% of 65% of MRP or Rs. 260/- per kg	45% or 45% of 65% of MRP or Rs. 260/- per kg	45% or 45% of 65% of MRP or Rs. 260/- per kg	0% or Rs. 0/- per kg
	1704.90.90	--- Other	45% or Rs. 260/- per kg	45% or Rs. 260/- per kg	45% or Rs. 260/- per kg	0% or Rs. 0/- per kg
18.01		Cocoa beans, whole or broken, raw or roasted				
	1801.00.20	--- Roasted	5%	3%	0%	0%
18.03		Cocoa paste, whether or not defatted.				
	1803.20	- Wholly or partly defatted	8%	4%	0%	0%
18.06		Chocolate and other food preparations containing cocoa				
	1806.10	- Cocoa powder, containing added sugar or other sweetening matter	35% or Rs. 160/- per kg	35% or Rs. 160/- per kg	35% or Rs. 160/- per kg	0% or Rs. 0/- per kg
	1806.20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	18% or Rs. 80/- per kg	9% or Rs. 40/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg

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	-	Other, in blocks, slabs or bars :				
	1806.31	Filled	35% or 35% of 65% of MRP or Rs. 200/- per kg	35% or 35% of 65% of MRP or Rs. 200/- per kg	35% or 35% of 65% of MRP or Rs. 200/- per kg	0% or Rs. 0/- per kg
	1806.32	Not filled	35% or 35% of 65% of MRP or Rs. 200/- per kg	35% or 35% of 65% of MRP or Rs. 200/- per kg	35% or 35% of 65% of MRP or Rs. 200/- per kg	0% or Rs. 0/- per kg
	1806.90	Other	35% or 35% of 65% of MRP or Rs. 200/- per kg	35% or 35% of 65% of MRP or Rs. 200/- per kg	35% or 35% of 65% of MRP or Rs. 200/- per kg	0% or Rs. 0/- per kg
19.01		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 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included				
	1901.90	Other:				
	1901.90.10	Malt extract based preparations used in the making of beverages whether or not containing goods of heading 04.01 to 04.04, in retail packs or in bulk	8%	4%	0%	0%
		Other:				
	1901.90.91	Maize based preparations	5%	3%	0%	0%
	1901.90.92	Soya bean based preparations	5%	3%	0%	0%
	1901.90.93	Green gram based preparations	5%	3%	0%	0%

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19.02		Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared				
		- Uncooked pasta, not stuffed or otherwise prepared :				
	1902.11	Containing eggs	30% or Rs. 140/- per kg	30% or Rs. 140/- per kg	30% or Rs. 140/- per kg	0% or Rs. 0/- per kg
	1902.19	Other	30% or Rs. 140/- per kg	30% or Rs. 140/- per kg	30% or Rs. 140/- per kg	0% or Rs. 0/- per kg
	1902.20	Stuffed pasta, whether or not cooked or otherwise prepared	30% or Rs. 140/- per kg	30% or Rs. 140/- per kg	30% or Rs. 140/- per kg	0% or Rs. 0/- per kg
	1902.30	Other pasta	30% or Rs. 140/- per kg	30% or Rs. 140/- per kg	30% or Rs. 140/- per kg	0% or Rs. 0/- per kg
	1902.40	Couscous	30% or Rs. 140/- per kg	30% or Rs. 140/- per kg	30% or Rs. 140/- per kg	0% or Rs. 0/- per kg
19.03	1903.00	Tapioca and substitutes thereof prepared from starch, in the form of flakes, grains, pearls, siftings, or in similar forms	5%	3%	0%	0%
19.04		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				
	1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	30% or Rs. 140/- per kg	30% or Rs. 140/- per kg	30% or Rs. 140/- per kg	0% or Rs. 0/- per kg

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	1904.20	-	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	30% or Rs. 140/- per kg	30% or Rs. 140/- per kg	0% or Rs. 0/- per kg
	1904.30	-	Bulgur wheat	30% or Rs. 140/- per kg	30% or Rs. 140/- per kg	0% or Rs. 0/- per kg
	1904.90	-	Other	30% or Rs. 140/- per kg	30% or Rs. 140/- per kg	0% or Rs. 0/- per kg
19.05						
			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			
	1905.10	-	Crispbread	35% or Rs. 160/- per kg	35% or Rs. 160/- per kg	0% or Rs. 0/- per kg
	1905.20	-	Gingerbread and the like	35% or Rs. 180/- per kg	35% or Rs. 180/- per kg	0% or Rs. 0/- per kg
		-	Sweet biscuits, waffles and wafers :			
	1905.31	--	Sweet biscuits			
	1905.31.10	---	In retail packaging of 1 kg or less	35% or 35% of 65% of MRP or Rs. 160/- per kg	35% or 35% of 65% of MRP or Rs. 160/- per kg	0% or Rs. 0/- per kg
	1905.31.90	---	Other	35% or Rs. 160/- per kg	35% or Rs. 160/- per kg	0% or Rs. 0/- per kg
	1905.32	--	Waffles and wafers :			
	1905.32.10	---	In retail packaging of 1 kg or less	35% or 35% of 65% of MRP or Rs. 160/- per kg	35% or 35% of 65% of MRP or Rs. 160/- per kg	0% or Rs. 0/- per kg

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	1905.32.90	Other	35% or Rs. 160/- per kg	35% or Rs. 160/- per kg	35% or Rs. 160/- per kg	0% or Rs. 0/- per kg
	1905.40	Rusks, toasted bread and similar toasted products :				
	1905.40.10	In retail packaging of 1 kg or less	35% or 35% of 65% of MRP or Rs. 160/- per kg	35% or 35% of 65% of MRP or Rs. 160/- per kg	35% or 35% of 65% of MRP or Rs. 160/- per kg	0% or Rs. 0/- per kg
	1905.40.90	Other	35% or Rs. 160/- per kg	35% or Rs. 160/- per kg	35% or Rs. 160/- per kg	0% or Rs. 0/- per kg
	1905.90	Other :				
	1905.90.10	Bread	35% or Rs. 160/- per kg	35% or Rs. 160/- per kg	35% or Rs. 160/- per kg	0% or Rs. 0/- per kg
	1905.90.20	Other, in retail packaging of 1 kg or less	35% or 35% of 65% of MRP or Rs. 160/- per kg	35% or 35% of 65% of MRP or Rs. 160/- per kg	35% or 35% of 65% of MRP or Rs. 160/- per kg	0% or Rs. 0/- per kg
	1905.90.90	Other	35% or Rs. 160/- per kg	35% or Rs. 160/- per kg	35% or Rs. 160/- per kg	0% or Rs. 0/- per kg
20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid				
	2001.10	Cucumbers and gherkins :				
	2001.10.10	Cucumbers	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	0% or Rs. 0/- per kg
	2001.10.20	Gherkins	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	0% or Rs. 0/- per kg
	2001.90	Other	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	0% or Rs. 0/- per kg

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20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid				
	2002.10	Tomatoes, whole or in pieces	30% or Rs. 75/- per kg	30% or Rs. 75/- per kg	30% or Rs. 75/- per kg	0% or Rs. 0/- per kg
	2002.90	Other	30% or Rs. 75/- per kg	30% or Rs. 75/- per kg	30% or Rs. 75/- per kg	0% or Rs. 0/- per kg
20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid				
	2003.10	Mushrooms of the genus <i>Agaricus</i>	45% or Rs. 270/- per kg	45% or Rs. 270/- per kg	45% or Rs. 270/- per kg	0% or Rs. 0/- per kg
	2003.90	Other				
	2003.90.10	Truffles	45% or Rs. 300/- per kg	45% or Rs. 300/- per kg	45% or Rs. 300/- per kg	0% or Rs. 0/- per kg
	2003.90.90	Other	45% or Rs. 300/- per kg	45% or Rs. 300/- per kg	45% or Rs. 300/- per kg	0% or Rs. 0/- per kg
20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06				
	2004.10	Potatoes	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	0% or Rs. 0/- per kg
	2004.90	Other vegetables and mixtures of vegetables	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	0% or Rs. 0/- per kg

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20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06				
	2005.10	- Homogenised vegetables	45% or Rs. 350/- per kg	45% or Rs. 350/- per kg	45% or Rs. 350/- per kg	0% or Rs. 0/- per kg
	2005.20	- Potatoes	45% or Rs. 450/- per kg	45% or Rs. 450/- per kg	45% or Rs. 450/- per kg	0% or Rs. 0/- per kg
	2005.40	- Peas (<i>Pisum sativum</i>)	45% or Rs. 320/- per kg	45% or Rs. 320/- per kg	45% or Rs. 320/- per kg	0% or Rs. 0/- per kg
		- Beans (<i>Vigna spp., Phaseolus spp.</i>) :				
	2005.51	-- Beans, shelled	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	0% or Rs. 0/- per kg
	2005.59	-- Other	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	0% or Rs. 0/- per kg
	2005.60	- Asparagus	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	0% or Rs. 0/- per kg
	2005.70	- Olives	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	0% or Rs. 0/- per kg
	2005.80	- Sweet corn (<i>Zea mays var. saccharata</i>)	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	0% or Rs. 0/- per kg
		- Other vegetables and mixtures of vegetables :				
	2005.91	-- Bamboo shoots	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	0% or Rs. 0/- per kg
	2005.99	-- Other	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	0% or Rs. 0/- per kg
20.06		Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised)				

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	2006.00.10	Processed fruits	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	0% or Rs. 0/- per kg
	2006.00.90	Other	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	0% or Rs. 0/- per kg
20.07		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				
	2007.10	Homogenised preparations	10% or Rs. 130/- per kg	10% or Rs. 130/- per kg	10% or Rs. 130/- per kg	0% or Rs. 0/- per kg
		Other :				
	2007.91	Citrus fruit	45% or Rs. 540/- per kg	45% or Rs. 540/- per kg	45% or Rs. 540/- per kg	0% or Rs. 0/- per kg
	2007.99	Other	45% or Rs. 360/- per kg	45% or Rs. 360/- per kg	45% or Rs. 360/- per kg	0% or Rs. 0/- per kg
20.08		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.				
		Nuts, ground-nuts and other seeds, whether or not mixed together :				
	2008.11	Ground-nuts	45% or Rs. 360/- per kg	45% or Rs. 360/- per kg	45% or Rs. 360/- per kg	0% or Rs. 0/- per kg
	2008.19	Other, including mixtures :				
	2008.19.10	Cashew nuts	45% or Rs. 260/- per kg	45% or Rs. 260/- per kg	45% or Rs. 260/- per kg	0% or Rs. 0/- per kg
	2008.19.20	Liquid coconut milk	35% or Rs. 350/- per kg	35% or Rs. 350/- per kg	35% or Rs. 350/- per kg	0% or Rs. 0/- per kg

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	2008.19.30	Coconut milk powder	35% or Rs. 350/- per kg	35% or Rs. 350/- per kg	35% or Rs. 350/- per kg	0% or Rs. 0/- per kg
	2008.19.40	Coconut cream	35% or Rs. 350/- per kg	35% or Rs. 350/- per kg	35% or Rs. 350/- per kg	0% or Rs. 0/- per kg
	2008.19.90	Other	45% or Rs. 360/- per kg	45% or Rs. 360/- per kg	45% or Rs. 360/- per kg	0% or Rs. 0/- per kg
	2008.20	Pineapples	45% or Rs. 250/- per kg	45% or Rs. 250/- per kg	45% or Rs. 250/- per kg	0% or Rs. 0/- per kg
	2008.30	Citrus fruit :				
	2008.30.10	Citrus (bitter orange) pulp in bulk packaging of 210 kg or more	10% or Rs. 60/- per kg	10% or Rs. 60/- per kg	10% or Rs. 60/- per kg	0% or Rs. 0/- per kg
	2008.30.90	Other	45% or Rs. 270/- per kg	45% or Rs. 270/- per kg	45% or Rs. 270/- per kg	0% or Rs. 0/- per kg
	2008.40	Pears	45% or Rs. 270/- per kg	45% or Rs. 270/- per kg	45% or Rs. 270/- per kg	0% or Rs. 0/- per kg
	2008.50	Apricots :				
	2008.50.10	Apricots pulp in bulk packaging of 220 kg or more	10% or Rs. 30/- per kg	10% or Rs. 30/- per kg	10% or Rs. 30/- per kg	0% or Rs. 0/- per kg
	2008.50.90	Other	45% or Rs. 270/- per kg	45% or Rs. 270/- per kg	45% or Rs. 270/- per kg	0% or Rs. 0/- per kg
	2008.60	Cherries	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	0% or Rs. 0/- per kg
	2008.70	Peaches, including nectarines	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	0% or Rs. 0/- per kg
	2008.80	Strawberries	45% or Rs. 400/- per kg	45% or Rs. 400/- per kg	45% or Rs. 400/- per kg	0% or Rs. 0/- per kg
		Other, including mixtures other than those of subheading 2008.19 :				
	2008.91	Palm hearts	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	0% or Rs. 0/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	2008.93	-- Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>); <i>lingonberries</i> (<i>Vaccinium vitis-idaea</i>)	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	0% or Rs. 0/- per kg
	2008.97	-- Mixtures	45% or Rs. 320/- per kg	45% or Rs. 320/- per kg	45% or Rs. 320/- per kg	0% or Rs. 0/- per kg
	2008.99	-- Other :				
	2008.99.10	--- Mangoes pulp in bulk packaging of 3 kg or more	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	0% or Rs. 0/- per kg
	2008.99.90	--- Other	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	0% or Rs. 0/- per kg
20.09						
		Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter				
	-	Orange juice :				
	2009.11	-- Frozen :				
	2009.11.10	--- Of a Brix value of 60 or more, in bulk packaging of 270 kg or more	10% or Rs. 100/- per kg	10% or Rs. 100/- per kg	10% or Rs. 100/- per kg	0% or Rs. 0/- per kg
	2009.11.90	--- Other	45% or Rs. 320/- per kg	45% or Rs. 320/- per kg	45% or Rs. 320/- per kg	0% or Rs. 0/- per kg
	2009.12	-- Not frozen, of a Brix value not exceeding 20	45% or Rs. 250/- per kg	45% or Rs. 250/- per kg	45% or Rs. 250/- per kg	0% or Rs. 0/- per kg
	2009.19	-- Other	45% or Rs. 250/- per kg	45% or Rs. 250/- per kg	45% or Rs. 250/- per kg	0% or Rs. 0/- per kg
	-	Grapefruit juice; pomelo juice :				
	2009.21	-- Of a Brix value not exceeding 20	45% or Rs. 250/- per kg	45% or Rs. 250/- per kg	45% or Rs. 250/- per kg	0% or Rs. 0/- per kg
	2009.29	-- Other	45% or Rs. 320/- per kg	45% or Rs. 320/- per kg	45% or Rs. 320/- per kg	0% or Rs. 0/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	-	Juice of any other single citrus fruit :				
	2009.31	Of a Brix value not exceeding 20	45% or Rs. 250/- per kg	45% or Rs. 250/- per kg	45% or Rs. 250/- per kg	0% or Rs. 0/- per kg
	2009.39	Other	45% or Rs. 250/- per kg	45% or Rs. 250/- per kg	45% or Rs. 250/- per kg	0% or Rs. 0/- per kg
	-	Pineapple juice :				
	2009.41	Of a Brix value not exceeding 20	45% or Rs. 230/- per kg	45% or Rs. 230/- per kg	45% or Rs. 230/- per kg	0% or Rs. 0/- per kg
	2009.49	Other	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	45% or Rs. 290/- per kg	0% or Rs. 0/- per kg
	2009.50	Tomato juice	45% or Rs. 225/- per kg	45% or Rs. 225/- per kg	45% or Rs. 225/- per kg	0% or Rs. 0/- per kg
	-	Grape juice (including grape must) :				
	2009.61	Of a Brix value not exceeding 30	45% or Rs. 225/- per kg	45% or Rs. 225/- per kg	45% or Rs. 225/- per kg	0% or Rs. 0/- per kg
	2009.69	Other	45% or Rs. 320/- per kg	45% or Rs. 320/- per kg	45% or Rs. 320/- per kg	0% or Rs. 0/- per kg
	-	Apple juice :				
	2009.71	Of a Brix value not exceeding 20	45% or Rs. 230/- per kg	45% or Rs. 230/- per kg	45% or Rs. 230/- per kg	0% or Rs. 0/- per kg
	2009.79	Other	45% or Rs. 230/- per kg	45% or Rs. 230/- per kg	45% or Rs. 230/- per kg	0% or Rs. 0/- per kg
	-	Juice of any other single fruit, nut or vegetable :				
	2009.81	Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>) juice; lingonberry (<i>Vaccinium vitis-idaea</i>) juice	45% or Rs. 320/- per kg	45% or Rs. 320/- per kg	45% or Rs. 320/- per kg	0% or Rs. 0/- per kg
	2009.89	Other:				
	2009.89.10	Passion	45% or Rs. 225/- per kg	45% or Rs. 225/- per kg	45% or Rs. 225/- per kg	0% or Rs. 0/- per kg
	2009.89.90	Other	45% or Rs. 225/- per kg	45% or Rs. 225/- per kg	45% or Rs. 225/- per kg	0% or Rs. 0/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	2009.90	- Mixtures of juices	45% or Rs. 320/- per kg	45% or Rs. 320/- per kg	45% or Rs. 320/- per kg	0% or Rs. 0/- per kg
21.01		Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof				
		Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates, or with a basis of coffee :				
	2101.11	Extracts, essences and concentrates	25% or Rs. 800/- per kg	25% or Rs. 800/- per kg	25% or Rs. 800/- per kg	0% or Rs. 0/- per kg
	2101.12	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	25% or Rs. 500/- per kg	25% or Rs. 500/- per kg	25% or Rs. 500/- per kg	0% or Rs. 0/- per kg
	2101.20	Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate :				
		Instant tea , certified by Sri Lanka Tea Board as wholly of Sri Lankan origin :				
	2101.20.11	In immediate packing of a content not exceeding 4g	10% or Rs. 600/- per kg	10% or Rs. 600/- per kg	10% or Rs. 600/- per kg	0% or Rs. 0/- per kg
	2101.20.12	In immediate packing of a content exceeding 4g, but not exceeding 1kg	10% or Rs. 600/- per kg	10% or Rs. 600/- per kg	10% or Rs. 600/- per kg	0% or Rs. 0/- per kg
	2101.20.13	In immediate packing of a content exceeding 1kg, but not exceeding 3 kg	10% or Rs. 600/- per kg	10% or Rs. 600/- per kg	10% or Rs. 600/- per kg	0% or Rs. 0/- per kg
	2101.20.19	Other	10% or Rs. 600/- per kg	10% or Rs. 600/- per kg	10% or Rs. 600/- per kg	0% or Rs. 0/- per kg
		Instant tea, Other :				
	2101.20.91	In immediate packing of a content not exceeding 4g	25% or Rs. 240/- per kg	25% or Rs. 240/- per kg	25% or Rs. 240/- per kg	0% or Rs. 0/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	2101.20.92	---- In immediate packing of a content exceeding 4g, but not exceeding 1 kg	25% or Rs. 160/- per kg	25% or Rs. 160/- per kg	25% or Rs. 160/- per kg	0% or Rs. 0/- per kg
	2101.20.93	---- In immediate packing of a content exceeding 1kg, but not exceeding 3 kg	25% or Rs. 200/- per kg	25% or Rs. 200/- per kg	25% or Rs. 200/- per kg	0% or Rs. 0/- per kg
	2101.20.99	---- Other	25% or Rs. 200/- per kg	25% or Rs. 200/- per kg	25% or Rs. 200/- per kg	0% or Rs. 0/- per kg
	2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	20% or Rs. 250/- per kg	20% or Rs. 250/- per kg	20% or Rs. 250/- per kg	0% or Rs. 0/- per kg
21.02						
		Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders				
	2102.30	- Prepared baking powders	5%	3%	0%	0%
21.03						
		Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard				
	2103.10	- Soya sauce	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	0% or Rs. 0/- per kg
	2103.20	- Tomato ketchup and other tomato sauces	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	0% or Rs. 0/- per kg
	2103.30	- Mustard flour and meal and prepared mustard	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	0% or Rs. 0/- per kg
	2103.90	- Other:				
	2103.90.90	--- Other	25% or Rs. 160/- per kg	25% or Rs. 160/- per kg	25% or Rs. 160/- per kg	0% or Rs. 0/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
21.04		Soups and broths and preparations therefor; homogenised composite food preparations				
	2104.10	- Soups and broths and preparations therefor	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	0% or Rs. 0/- per kg
	2104.20	- Homogenised composite food preparations	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	40% or Rs. 180/- per kg	0% or Rs. 0/- per kg
21.05	2105.00	Ice cream and other edible ice, whether or not containing cocoa	40% or Rs. 220/- per kg	40% or Rs. 220/- per kg	40% or Rs. 220/- per kg	0% or Rs. 0/- per kg
21.06		Food preparations not elsewhere specified or included.				
	2106.10	- Protein concentrates and textured protein substances :				
	2106.10.90	Other	10%	10%	10%	0%
	2106.90	- Other :				
		Yeast based preparations				
	2106.90.19	Other	10%	10%	10%	0%
		Preparations for making beverages :				
	2106.90.49	Other	10%	10%	10%	0%
	2106.90.50	Flavour enhancing preparations containing mono sodium glutamate	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	40% or Rs. 270/- per kg	0% or Rs. 0/- per kg
	2106.90.60	Papadam and similar products	40% or Rs. 450/- per kg	40% or Rs. 450/- per kg	40% or Rs. 450/- per kg	0% or Rs. 0/- per kg
		Other Preparations :				
	2106.90.92	Sweetened tea whitener	10%	10%	10%	0%
	2106.90.93	Preserved hearts of palms	10%	10%	10%	0%

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	2106.90.97	Unprocessed coconut water preserved with ascorbic acid put for retail sale	10%	10%	10%	0%
	2106.90.99	Other	30%	30%	30%	0%
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow				
	2201.10	Mineral waters and aerated waters :				
	2201.10.10	Mineral waters	10% or Rs. 90/- per l	10% or Rs. 90/- per l	10% or Rs. 90/- per l	0% or Rs. 0/- per l
	2201.10.90	Other	10%	10%	10%	0%
	2201.90	Other :				
	2201.90.10	Water	10%	10%	10%	0%
	2201.90.90	Other	10%	10%	10%	0%
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09				
	2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	45% or Rs. 270/- per l	45% or Rs. 270/- per l	45% or Rs. 270/- per l	0% or Rs. 0/- per l
		Other :				
	2202.91	Non-alcoholic beer	45% or Rs. 270/- per l	45% or Rs. 270/- per l	45% or Rs. 270/- per l	0% or Rs. 0/- per l
	2202.99	Other :				
	2202.99.10	Tea in beverage form	45% or Rs. 270/- per l	45% or Rs. 270/- per l	45% or Rs. 270/- per l	0% or Rs. 0/- per l

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	2202.99.20	--- Beverages approved as drugs by the National Medicines Regulatory Authority (NMRA)	10%	10%	10%	0%
	2202.99.30	--- Beverages put up for retail sales as "Energy Drinks"	45% or Rs. 360/- per l	45% or Rs. 360/- per l	45% or Rs. 360/- per l	0% or Rs. 0/- per l
	2202.99.40	--- Herbs based beverages	35% or Rs. 200/- per l	35% or Rs. 200/- per l	35% or Rs. 200/- per l	0% or Rs. 0/- per l
	---	--- Beverages based on fruit or vegetable juices :				
	2202.99.51	---- Sugar contents of which is more than 6g per 100ml	35% or Rs. 200/- per l	35% or Rs. 200/- per l	35% or Rs. 200/- per l	0% or Rs. 0/- per l
	2202.99.59	---- Other	35% or Rs. 200/- per l	35% or Rs. 200/- per l	35% or Rs. 200/- per l	0% or Rs. 0/- per l
	---	--- Beverages based on milk :				
	2202.99.61	---- Sugar contents of which is more than 6g per 100ml	35% or Rs. 180/- per l	35% or Rs. 180/- per l	35% or Rs. 180/- per l	0% or Rs. 0/- per l
	2202.99.69	---- Other	35% or Rs. 180/- per l	35% or Rs. 180/- per l	35% or Rs. 180/- per l	0% or Rs. 0/- per l
	2202.99.70	--- Beverages based on cereal, grain or tree fruits :	35% or Rs. 400/- per l	35% or Rs. 400/- per l	35% or Rs. 400/- per l	0% or Rs. 0/- per l
	---	--- Other :				
	2202.99.91	---- Sugar contents of which is more than 6g per 100ml	35% or Rs. 200/- per l	35% or Rs. 200/- per l	35% or Rs. 200/- per l	0% or Rs. 0/- per l
	2202.99.99	---- Other	35% or Rs. 200/- per l	35% or Rs. 200/- per l	35% or Rs. 200/- per l	0% or Rs. 0/- per l
22.06		Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included				
	2206.00.91	---- Palmyrah Toddy	50%	50%	50%	0%

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	2206.00.99	Other	50%	50%	50%	0%
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages				
	2208.20	Spirits obtained by distilling grape wine or grape marc	70%	70%	70%	0%
	2208.30	Whiskies	70%	70%	70%	0%
	2208.40	Rum and other spirits obtained by distilling fermented sugar- cane products :				
	2208.40.10	Rum	70%	70%	70%	0%
	2208.40.90	Other	70%	70%	70%	0%
	2208.50	Gin and Geneva	70%	70%	70%	0%
	2208.60	Vodka	70%	70%	70%	0%
	2208.70	Liqueurs and cordials	70%	70%	70%	0%
	2208.90	Other :				
	2208.90.10	Coconut base arrack	70%	70%	70%	0%
	2208.90.20	Palmyrah based arrack	70%	70%	70%	0%
	2208.90.90	Other	70%	70%	70%	0%
22.09	2209.00	Vinegar and substitutes for vinegar obtained from acetic acid	35% or Rs. 200/- per l	35% or Rs. 200/- per l	35% or Rs. 200/- per l	0% or Rs. 0/- per l
23.09		Preparations of a kind used in animal feeding				
	2309.10	Dog or cat food, put up for retail sale	10%	10%	10%	0%

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
24.01		Unmanufactured tobacco; tobacco refuse				
	2401.10	- Tobacco, not stemmed/stripped	25%	25%	25%	0%
	2401.20	- Tobacco, partly or wholly stemmed/stripped	25%	25%	25%	0%
	2401.30	- Tobacco refuse	25%	25%	25%	0%
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes				
	2402.10	- Cigars, cheroots and cigarillos, containing tobacco	Rs. 4000/- per kg net weight	Rs. 4000/- per kg net weight	Rs. 4000/- per kg net weight	Rs. 0/- per kg net weight
	2402.20	- Cigarettes containing tobacco :				
	2402.20.10	--- Beedies	25%	25%	25%	0%
	2402.20.20	--- Cigarettes, each not exceeding 60 mm in length	160%	160%	160%	0%
	2402.20.30	--- Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length	160%	160%	160%	0%
	2402.20.40	--- Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length	160%	160%	160%	0%
	2402.20.50	--- Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length	160%	160%	160%	0%
	2402.20.60	--- Cigarettes, each exceeding 84 mm in length	160%	160%	160%	0%
	2402.90	- Other				
	2402.90.10	- Cigarettes containing 100% Sri Lankan (Ceylon) type Cinnamon	25%	25%	25%	0%
	2402.90.90	- Other	25%	25%	25%	0%
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences				

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	-	Smoking tobacco, whether or not containing tobacco substitutes in any proportion :				
	2403.11	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter	25%	25%	25%	0%
	2403.19	-- Other :				
	2403.19.10	--- Pipe tobacco	25%	25%	25%	0%
	2403.19.20	--- Beedi tobacco	25%	25%	25%	0%
	2403.19.90	--- Other	25%	25%	25%	0%
	-	Other :				
	2403.91	-- "Homogenized" or "reconstituted" tobacco :				
	2403.91.10	--- Pipe tobacco	25%	25%	25%	0%
	2403.91.90	--- Other	25%	25%	25%	0%
	2403.99	-- Other :				
	2403.99.10	--- Pipe tobacco	25%	25%	25%	0%
	2403.99.90	--- Other	25%	25%	25%	0%
24.04		Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body				
	-	Products intended for inhalation without combustion :				
	2404.11	-- Containing tobacco or reconstituted tobacco	25%	25%	25%	0%
	2404.12	-- Other, containing nicotine	25%	25%	25%	0%
	2404.19	-- Other	25%	25%	25%	0%
	-	Other :				

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	2404.91	-- For oral application	25%	25%	25%	0%
	2404.92	-- For transdermal application	25%	25%	25%	0%
	2404.99	-- Other	25%	25%	25%	0%
25.01		Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water				
	2501.00.10	Rock Salt	10% or Rs. 20/- per kg	5% or Rs. 10/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	2501.00.90	Other	10% or Rs. 20/- per kg	5% or Rs. 10/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
25.17		Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16 whether or not heat-treated				
	2517.20	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	5%	3%	0%	0%
25.23		Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.				

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	-	Portland cement :				
	2523.21	White cement, whether or not artificially coloured	Rs. 2/- per kg	Rs. 1/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	2523.29	Other :				
	2523.29.10	Water-proof cement, boiler cement and similar compositions	Rs. 2/- per kg	Rs. 1/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	2523.29.20	Other portland cement imported in packings of 50 kg and below	Rs. 7/- per kg	Rs. 6/- per kg	Rs. 4/- per kg	Rs. 0/- per kg
	2523.29.30	Other portland cement imported in packings of over 50 kg or in bulk	Rs. 4/- per kg	Rs. 3/- per kg	Rs. 2/- per kg	Rs. 0/- per kg
	2523.90	Other hydraulic cements	Rs. 2/- per kg	Rs. 1/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils				
	2710.19.70	Lubricating oils (Base-oils) for the preparation of lubricants	16% or Rs. 110/- per kg	16% or Rs. 110/- per kg	16% or Rs. 110/- per kg	0% or Rs. 0/- per kg
	2710.19.80	Lubricants	25% or Rs. 250/- per kg	25% or Rs. 250/- per kg	25% or Rs. 250/- per kg	0% or Rs. 0/- per kg
28.28		Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites				
	2828.10	Commercial calcium hypochlorite and other calcium hypochlorites	10%	8%	5%	0%
29.22		Oxygen-function amino-compounds				

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	2922.42.10	Mono sodium glutamate	Rs. 60/- per kg	Rs. 30/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
30.03		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale				
	3003.90	Other :				
		Ayurveda / Herbal preparations :				
	3003.90.11	Schedule 01 preparations certified by the Commissioner of Ayurveda	10% or Rs. 1,000/- per kg	5% or Rs. 500/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	3003.90.12	Schedule 02 preparations certified by the Commissioner of Ayurveda	8% or Rs. 250/- per kg	4% or Rs. 125/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	3003.90.13	Schedule 03 preparations certified by the Commissioner of Ayurveda	4% or Rs. 100/- per kg	2% or Rs. 50/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	3003.90.15	Schedule 05 preparations certified by the Commissioner of Ayurveda	13% or Rs. 1,000/- per kg	7% or Rs. 500/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	3003.90.19	Other	13% or Rs. 1,000/- per kg	7% or Rs. 500/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
30.04		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale				

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	3004.90	Other :				
		Ayurveda / Herbal preparations :				
	3004.90.11	Schedule 01 preparations certified by the Commissioner of Ayurveda	25% or Rs. 2,000/- per kg	25% or Rs. 2,000/- per kg	25% or Rs. 2,000/- per kg	0% or Rs. 0/- per kg
	3004.90.12	Schedule 02 preparations certified by the Commissioner of Ayurveda	15% or Rs. 500/- per kg	15% or Rs. 500/- per kg	15% or Rs. 500/- per kg	0% or Rs. 0/- per kg
	3004.90.13	Schedule 03 preparations certified by the Commissioner of Ayurveda	7% or Rs. 200/- per kg	7% or Rs. 200/- per kg	7% or Rs. 200/- per kg	0% or Rs. 0/- per kg
	3004.90.15	Schedule 05 preparations certified by the Commissioner of Ayurveda	25% or Rs. 2,000/- per kg	25% or Rs. 2,000/- per kg	25% or Rs. 2,000/- per kg	0% or Rs. 0/- per kg
	3004.90.19	Other	25% or Rs. 2,000/- per kg	25% or Rs. 2,000/- per kg	25% or Rs. 2,000/- per kg	0% or Rs. 0/- per kg
30.05		Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes				
	3005.10	- Adhesive dressings and other articles having an adhesive layer	Rs. 125/- per kg	Rs. 63/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	3005.90	- Other	Rs. 125/- per kg	Rs. 63/- per kg	Rs. 0/- per kg	Rs. 0/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
32.08		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter				
	3208.10	- Based on polyesters :				
	3208.10.10	Paints (including enamels)	Rs. 150/- per kg	Rs. 113/- per kg	Rs. 75/- per kg	Rs. 0/- per kg
	3208.10.90	Other	Rs. 150/- per kg	Rs. 113/- per kg	Rs. 75/- per kg	Rs. 0/- per kg
	3208.20	- Based on acrylic or vinyl polymers :				
	3208.20.10	Paints (including enamels)	Rs. 150/- per kg	Rs. 113/- per kg	Rs. 75/- per kg	Rs. 0/- per kg
	3208.20.90	Other	Rs. 150/- per kg	Rs. 113/- per kg	Rs. 75/- per kg	Rs. 0/- per kg
	3208.90	- Other :				
	3208.90.20	Paints (including enamels)	Rs. 150/- per kg	Rs. 113/- per kg	Rs. 75/- per kg	Rs. 0/- per kg
	3208.90.90	Other	Rs. 150/- per kg	Rs. 113/- per kg	Rs. 75/- per kg	Rs. 0/- per kg
32.09		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium				
	3209.10	- Based on acrylic or vinyl polymers :				
	3209.10.10	Paints (including enamels)	Rs. 150/- per kg	Rs. 113/- per kg	Rs. 75/- per kg	Rs. 0/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	3209.10.90	Other	Rs. 150/- per kg	Rs. 113/- per kg	Rs. 75/- per kg	Rs. 0/- per kg
	3209.90	Other :				
	3209.90.10	Paints (including enamels)	Rs. 150/- per kg	Rs. 113/- per kg	Rs. 75/- per kg	Rs. 0/- per kg
	3209.90.90	Other	Rs. 150/- per kg	Rs. 113/- per kg	Rs. 75/- per kg	Rs. 0/- per kg
32.10		Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather				
	3210.00.20	Paints (including enamels)	Rs. 150/- per kg	Rs. 113/- per kg	Rs. 75/- per kg	Rs. 0/- per kg
	3210.00.90	Other	Rs. 150/- per kg	Rs. 113/- per kg	Rs. 75/- per kg	Rs. 0/- per kg
32.14		Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like				
	3214.10	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	Rs. 35/- per kg	Rs. 27/- per kg	Rs. 18/- per kg	Rs. 0/- per kg
	3214.90	Other :				
	3214.90.10	Water based surfacing preparations for facades, walls and ceilings	Rs. 35/- per kg	Rs. 27/- per kg	Rs. 18/- per kg	Rs. 0/- per kg
	3214.90.90	Other	Rs. 8/- per kg	Rs. 4/- per kg	Rs. 0/- per kg	Rs. 0/- per kg

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32.15		Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid				
		- Printing ink :				
	3215.11	-- Black	Rs. 20/- per kg	Rs. 15/- per kg	Rs. 10/- per kg	Rs. 0/- per kg
	3215.19	-- Other	Rs. 20/- per kg	Rs. 15/- per kg	Rs. 10/- per kg	Rs. 0/- per kg
	3215.90	- Other :				
	3215.90.90	--- Other	10%	8%	5%	0%
33.02		Mixtures of odorous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw material in industry; other preparations based on odorous substances, of a kind used for the manufacture of beverages				
	3302.10	- Of a kind used in the food or drink industries :				
	3302.10.90	--- Other	5% or Rs. 250/- per l	3% or Rs. 125/- per l	0% or Rs. 0/- per l	0% or Rs. 0/- per l
33.03		Perfumes and toilet waters				
	3303.00.10	--- Perfumes	Rs. 450/- per kg	Rs. 450/- per kg	Rs. 450/- per kg	Rs. 0/- per kg
		--- Toilet waters :				
	3303.00.29	---- Other	Rs. 750/- per kg	Rs. 750/- per kg	Rs. 750/- per kg	Rs. 0/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
33.04		Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations				
	3304.10	- Lip make-up preparations	Rs. 4,000/- per kg	Rs. 4,000/- per kg	Rs. 4,000/- per kg	Rs. 0/- per kg
	3304.20	- Eye make-up preparations	Rs. 3,700/- per kg	Rs. 3,700/- per kg	Rs. 3,700/- per kg	Rs. 0/- per kg
	3304.30	- Manicure or pedicure preparations	Rs. 750/- per kg	Rs. 750/- per kg	Rs. 750/- per kg	Rs. 0/- per kg
		- Other :				
	3304.91	-- Powders, whether or not compressed	Rs. 600/- per kg	Rs. 600/- per kg	Rs. 600/- per kg	Rs. 0/- per kg
	3304.99	-- Other	Rs. 1,300/- per kg	Rs. 1,300/- per kg	Rs. 1,300/- per kg	Rs. 0/- per kg
33.05		Preparations for use on the hair				
	3305.10	- Shampoos	Rs. 750/- per kg	Rs. 750/- per kg	Rs. 750/- per kg	Rs. 0/- per kg
	3305.20	- Preparations for permanent waving or straightening	Rs. 600/- per kg	Rs. 600/- per kg	Rs. 600/- per kg	Rs. 0/- per kg
	3305.30	- Hair lacquers	Rs. 600/- per kg	Rs. 600/- per kg	Rs. 600/- per kg	Rs. 0/- per kg
	3305.90	- Other	Rs. 850/- per kg	Rs. 850/- per kg	Rs. 850/- per kg	Rs. 0/- per kg
33.06		Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages				

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	3306.10	- Dentifrices	35% or Rs. 500/- per kg	35% or Rs. 500/- per kg	35% or Rs. 500/- per kg	0% or Rs. 0/- per kg
	3306.90	- Other	35% or Rs. 600/- per kg	35% or Rs. 600/- per kg	35% or Rs. 600/- per kg	0% or Rs. 0/- per kg
33.07		Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.				
	3307.10	- Pre-shave, shaving or after-shave preparations	Rs. 500/- per kg	Rs. 500/- per kg	Rs. 500/- per kg	Rs. 0/- per kg
	3307.20	- Personal deodorants and antiperspirants	Rs. 550/- per kg	Rs. 550/- per kg	Rs. 550/- per kg	Rs. 0/- per kg
	3307.30	- Perfumed bath salts and other bath preparations	Rs. 500/- per kg	Rs. 500/- per kg	Rs. 500/- per kg	Rs. 0/- per kg
		- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :				
	3307.41	-- "Agarbatti" and other odoriferous preparations which operate by burning	10% or Rs. 800/- per kg	10% or Rs. 800/- per kg	10% or Rs. 800/- per kg	0% or Rs. 0/- per kg
	3307.49	-- Other	10% or Rs. 600/- per kg	10% or Rs. 600/- per kg	10% or Rs. 600/- per kg	0% or Rs. 0/- per kg
	3307.90	- Other :				
	3307.90.90	Other	Rs. 500/- per kg	Rs. 500/- per kg	Rs. 500/- per kg	Rs. 0/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
34.01		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.				
		Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent :				
	3401.11	For toilet use (including medicated products) :				
	3401.11.20	Wet wipes	30% or Rs. 600/- per kg	30% or Rs. 600/- per kg	30% or Rs. 600/- per kg	0% or Rs. 0/- per kg
	3401.11.30	In retail packaging of 500 g or less	30% or 30% of 65% of MRP or Rs. 500/- per kg	30% or 30% of 65% of MRP or Rs. 500/- per kg	30% or 30% of 65% of MRP or Rs. 500/- per kg	0% or 0% of 0% of MRP or Rs. 0/- per kg
	3401.11.90	Other	30% or Rs. 500/- per kg	30% or Rs. 500/- per kg	30% or Rs. 500/- per kg	0% or Rs. 0/- per kg
	3401.19	Other :				
	3401.19.20	Wet wipes	30% or Rs. 750/- per kg	30% or Rs. 750/- per kg	30% or Rs. 750/- per kg	0% or Rs. 0/- per kg
	3401.19.30	In retail packaging of 500 g or less	30% or 30% of 65% of MRP or Rs. 500/- per kg	30% or 30% of 65% of MRP or Rs. 500/- per kg	30% or 30% of 65% of MRP or Rs. 500/- per kg	0% or 0% of 0% of MRP or Rs. 0/- per kg
	3401.19.90	Other	30% or Rs. 500/- per kg	30% or Rs. 500/- per kg	30% or Rs. 500/- per kg	0% or Rs. 0/- per kg
	3401.20	Soap in other forms :				

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	3401.20.10	Soap in the form of noodles (Soap noodles)	5%	5%	5%	0%
	3401.20.90	Other	30% or Rs. 280/- per kg	30% or Rs. 280/- per kg	30% or Rs. 280/- per kg	0% or Rs. 0/- per kg
	3401.30	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				
	3401.30.20	Wet wipes	35% or Rs. 600/- per kg	35% or Rs. 600/- per kg	35% or Rs. 600/- per kg	0% or Rs. 0/- per kg
	3401.30.90	Other	Rs. 550/- per kg	Rs. 550/- per kg	Rs. 550/- per kg	Rs. 0/- per kg
34.02		Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01				
	-	Other organic surface active agents, whether or not put up for retail sale :				
	3402.50	Preparations put up for retail sale	10%	10%	10%	0%
	3402.90	Other :				
	3402.90.10	Washing preparations	25% or Rs. 80/- per kg	19% or Rs. 60/- per kg	13% or Rs. 40/- per kg	0% or Rs. 0/- per kg
34.03		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, furskins or other materials, but excluding preparations containing, as basis constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals				

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	3403.19	Other:				
	3403.19.10	Lubricants used for motor vehicles	40% or Rs. 350/- per kg	40% or Rs. 350/- per kg	40% or Rs. 350/- per kg	0% or Rs. 0/- per kg
	3403.99	Other:				
	3403.99.10	Lubricants used for motor vehicles	40% or Rs. 350/- per kg	40% or Rs. 350/- per kg	40% or Rs. 350/- per kg	0% or Rs. 0/- per kg
34.05		Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04				
	3405.10	Polishes, creams and similar preparations for footwear or leather	30% or Rs. 180/- per kg	30% or Rs. 180/- per kg	30% or Rs. 180/- per kg	0% or Rs. 0/- per kg
	3405.20	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	30% or Rs. 180/- per kg	30% or Rs. 180/- per kg	30% or Rs. 180/- per kg	0% or Rs. 0/- per kg
	3405.30	Polishes and similar preparations for coachwork, other than metal polishes	30% or Rs. 300/- per kg	30% or Rs. 300/- per kg	30% or Rs. 300/- per kg	0% or Rs. 0/- per kg
	3405.40	Scouring pastes and powders and other scouring preparations :				
	3405.40.90	Other	30% or Rs. 160/- per kg	30% or Rs. 160/- per kg	30% or Rs. 160/- per kg	0% or Rs. 0/- per kg
	3405.90	Other	30% or Rs. 220/- per kg	30% or Rs. 220/- per kg	30% or Rs. 220/- per kg	0% or Rs. 0/- per kg
34.06	3406.00	Candles, tapers and the like	30% or Rs. 150/- per kg	30% or Rs. 150/- per kg	30% or Rs. 150/- per kg	0% or Rs. 0/- per kg

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35.06		Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg				
		Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg :				
	3506.10	-				
	3506.10.90	Other	15%	15%	15%	0%
		Other :				
	3506.91	-- Adhesives based on polymers of headings 39.01 to 39.13 or on rubber :				
	3506.91.20	--- Other in immediate packing not exceeding a net weight of 10 kg	5% or Rs. 85/- per kg	3% or Rs. 43/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	3506.91.90	--- Other	5% or Rs. 85/- per kg	3% or Rs. 43/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
36.04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles				
		Fireworks				
	3604.10	-	5%	3%	0%	0%
36.05	3605.00	Matches, other than pyrotechnic articles of heading 36.04	10%	10%	10%	0%

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36.06		Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter				
	3606.10	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	15% or Rs. 120/- per kg	15% or Rs. 120/- per kg	15% or Rs. 120/- per kg	0% or Rs. 0/- per kg
	3606.90	Other	8% or Rs. 60/- per kg	4% or Rs. 30/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
38.07		Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch				
	3807.00.10	Composite solvents and thinners for varnish	5%	3%	0%	0%
38.08		Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)				
	3808.59	Other :				
	3808.59.10	Mosquito coils	30%	30%	30%	0%
	3808.59.92	Aerosol and refills for vaporizers	7%	7%	7%	0%
	3808.61	In packings of a net weight content not exceeding 300g				
	3808.61.10	Mosquito Coils	30%	30%	30%	0%
	3808.61.30	Aerosol and refills for vaporizers	7%	7%	7%	0%

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	3808.62	--				
	3808.62.10	In packings of a net weight content exceeding 300g but not exceeding 7.5 kg				
	3808.62.30	Mosquito Coils	30%	30%	30%	0%
	3808.69	Aerosol and refills for vaporizers	7%	7%	7%	0%
	3808.69.10	Other :				
		Mosquito coils	30%	30%	30%	0%
	-	Other :				
	3808.91	Insecticides :				
	3808.91.10	Mosquito Coils	30%	30%	30%	0%
	3808.91.40	Aerosol and refills for vaporizers	7%	7%	7%	0%
38.09		Finishing agents, dye carriers to accelerate the dyeing or fixing of dye stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries not elsewhere specified or included				
	-	Other :				
	3809.91	Of a kind used in the textile or like industries				
	3809.91.11	In packings not exceeding a net weight of 10 kg	4%	2%	0%	0%
38.16	3816.00	Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of heading 38.01	Rs. 8/- per kg	Rs. 4/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
38.19	3819.00	Hydraulic brake fluids and other prepare liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	5%	3%	0%	0%

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38.24		Prepared binders for foundry moulds or cores; chemical products and preparation of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included				
	3824.50	- Non-refractory mortars and concretes	Rs. 8/- per kg	Rs. 4/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	3824.60	- Sorbitol other than that of subheading 2905.44	Rs. 4/- per kg	Rs. 2/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	3824.99	-- Other :				
	3824.99.20	--- Road marking paints	5%	3%	0%	0%
39.03		Polymers of styrene, in primary forms				
	3903.90	- Other:				
	3903.90.10	--- Water based homopolymers and copolymers	25%	19%	13%	0%
39.05		Polymers of vinyl acetate or of other vinylesters, in primary forms; other vinyl polymers in primary forms				
	-	Poly(vinyl acetate) :				
	3905.12	-- In aqueous dispersion	25%	19%	13%	0%
		- Vinyl acetate copolymers :				
	3905.21	-- In aqueous dispersion	25%	19%	13%	0%

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
39.06		Acrylic polymers in primary forms				
	3906.10	- Poly(methyl methacrylate) :				
	3906.10.10	--- In aqueous dispersion or solution	25%	19%	13%	0%
	3906.90	- Other :				
	3906.90.10	--- In aqueous dispersion or solution	13%	7%	0%	0%
39.07		Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms				
	3907.50	- Alkyd resins :				
	3907.50.90	--- Other	4% or Rs. 15/- per kg	2% or Rs. 8/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
39.17		Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics				
	3917.10	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	5%	3%	0%	0%
		- Tubes, pipes and hoses, rigid :				
	3917.21	-- Of polymers of ethylene	8%	4%	0%	0%
	3917.22	-- Of polymers of propylene :				
	3917.22.10	--- Tubes of polymers of propylene of a length not exceeding 150 mm and having an inner diameter not exceeding 2.2 mm and outer diameter not exceeding 3.2 mm	5%	3%	0%	0%

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	3917.22.90	Other	10%	5%	0%	0%
	3917.23	Of polymers of vinyl chloride	13%	7%	0%	0%
	3917.29	Of other plastics :				
	3917.29.90	Other	10%	5%	0%	0%
	-	Other tubes, pipes and hoses :				
	3917.31	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa				
	3917.31.10	Intended for transfer of liquefied petroleum gas	5%	3%	0%	0%
	3917.31.90	Other	5%	3%	0%	0%
	3917.32	Other, not reinforced or otherwise combined with other materials, without fittings	5%	3%	0%	0%
	3917.33	Other, not reinforced or otherwise combined with other materials, with fittings	5%	3%	0%	0%
	3917.39	Other				
	3917.39.10	Intended for transfer of liquefied petroleum gas	5%	3%	0%	0%
	3917.39.90	Other	5%	3%	0%	0%
	3917.40	Fittings:				
	3917.40.10	Of polyester resin, glass fiber, and mineral reinforcing agents, of a kind used for hydropower pipelines	5%	3%	0%	0%
	3917.40.90	Other	10%	5%	0%	0%

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39.18		Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter				
	3918.10	- Of polymers of vinyl chloride	10% or Rs. 45/- per kg	5% or Rs. 23/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	3918.90	- Of other plastics	10% or Rs. 45/- per kg	5% or Rs. 23/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
39.19		Self-adhesive plates, sheets, film, foil, tape, strip and flat other shapes, of plastics, whether or not in rolls				
	3919.10	- In rolls of a width not exceeding 20 cm	10%	5%	0%	0%
	3919.90	- Other :				
	3919.90.90	Other	5%	3%	0%	0%
39.20		Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials				
	3920.10	- Of polymers of ethylene :				
	3920.10.90	Other	5% or Rs. 100/- per kg	3% or Rs. 50/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	3920.20	- Of polymers of propylene :				

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	3920.20.20	Strapping tapes	5%	3%	0%	0%
	3920.20.90	Other	5% or Rs. 100/- per kg	3% or Rs. 50/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	3920.30	Of polymers of styrene :				
	3920.30.10	Of a thickness not exceeding 2 mm	5%	3%	0%	0%
	3920.30.90	Other	5% or Rs. 100/- per kg	3% or Rs. 50/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	-	Of polymers of vinyl chloride :				
	3920.43	Containing by weight not less than 6% of plasticisers :				
	3920.43.30	Printed sheets for manufacture of floor coverings, whether or not laminated with plastics, of a total thickness not exceeding 0.15 mm, and a width not less than 72 inches	5%	3%	0%	0%
	3920.43.90	Other	5% or Rs. 100/- per kg	3% or Rs. 50/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	3920.49	Other :				
	3920.49.10	Shrink wrap film	5% or Rs. 100/- per kg	3% or Rs. 50/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	3920.49.90	Other	5%	3%	0%	0%
	-	Of acrylic polymers :				
	---	Other:				
	3920.51.91	Of which thickness not less than 100 mm	5% or Rs. 100/- per kg	3% or Rs. 50/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	3920.51.99	Other	10% or Rs. 200/- per kg	5% or Rs. 100/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	3920.59	Other :				
	3920.59.90	Other	5% or Rs. 100/- per kg	3% or Rs. 50/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	-	Of polycarbonates, alkyd resins, polyallyl esters or other polyesters ;				
	3920.61	Of polycarbonates :				
	3920.61.90	Other	10% or Rs. 200/- per kg	5% or Rs. 100/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	3920.62	Of poly(ethylene terephthalate) :				
	3920.62.90	Other	5% or Rs. 100/- per kg	3% or Rs. 50/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
		Other				
	3920.63.91	Of bio-degradable and compostable plastic approved by the Central Environment Authority and the SLSI	5% or Rs. 100/- per kg	3% or Rs. 50/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	3920.63.99	Other	5% or Rs. 100/- per kg	3% or Rs. 50/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
		Other				
	3920.69.91	Of bio-degradable and compostable plastic approved by the Central Environment Authority and the SLSI	5% or Rs. 100/- per kg	3% or Rs. 50/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	3920.69.99	Other	8% or Rs. 100/- per kg	4% or Rs. 50/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	-	Of cellulose or its chemical derivatives :				

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	3920.71	-- Of regenerated cellulose :				
	3920.71.10	--- Printed	10% or Rs. 200/- per kg	5% or Rs. 100/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	3920.71.90	--- Other	5% or Rs. 100/- per kg	3% or Rs. 50/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	3920.79	-- Of other cellulose derivatives:				
	3920.79.90	--- Other	10% or Rs. 200/- per kg	5% or Rs. 100/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	-	Of other plastics :				
	3920.91	-- Of poly(vinyl butyral) :				
	3920.91.90	--- Other	10% or Rs. 200/- per kg	5% or Rs. 100/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	3920.92	-- Of polyamides :				
	3920.92.90	--- Other	5% or Rs. 100/- per kg	3% or Rs. 50/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	3920.99	-- Of other plastics :				
	3920.99.90	--- Other	10% or Rs. 200/- per kg	5% or Rs. 100/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
39.21		Other plates, sheets, film, foil and strip, of plastics				
	-	Cellular :				
	3921.11	-- Of polymers of styrene :				
	3921.11.10	--- Of polystyrene not exceeding 2 mm in thickness	10%	5%	0%	0%

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	3921.11.90	Other	4%	2%	0%	0%
	3921.12	Of polymers of vinyl chloride				
	3921.12.10	"Artificial leather cloth" consisting of plates, sheets and strip of cellular plastics combined with textile fabrics, felt or nonwovens, where the textile is present merely for reinforcing purposes	4%	2%	0%	0%
	3921.12.90	Other	5% or Rs. 10/- per kg	3% or Rs. 5/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	3921.13	Of polyurethanes:				
	3921.13.90	Other	5%	3%	0%	0%
	3921.14	Of regenerated cellulose :				
	3921.14.10	Printed	10%	5%	0%	0%
	3921.19	Of other plastics :				
	3921.19.10	Of phenoplasts	4%	2%	0%	0%
	3921.19.20	Of aminoplasts	4%	2%	0%	0%
	3921.19.30	Of silicone	4%	2%	0%	0%
	3921.19.40	Of polyamides	4%	2%	0%	0%
	3921.19.50	Of copolymers of vinyl chloride and vinyl acetate	4%	2%	0%	0%
	3921.19.90	Other	8%	4%	0%	0%
	3921.90	Other :				
		Printed :				
	3921.90.19	Other	5% or Rs. 60/- per kg	3% or Rs. 30/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
39.22		Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics				

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	3922.10	- Baths, shower-baths, sinks and wash-basins	18%	9%	0%	0%
	3922.20	- Lavatory seats and covers	35%	35%	35%	0%
	3922.90	- Other:				
	3922.90.20	Water closet flushing cisterns and urinal flushing cisterns	18%	9%	0%	0%
	3922.90.90	Other	18%	9%	0%	0%
39.23		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics				
	3923.10	- Boxes, cases, crates and similar articles :				
	3923.10.40	Polystyrene Boxes, Disposable	5%	3%	0%	0%
	3923.10.50	Of bio-degradable and compostable plastic approved by the Central Environment Authority and the SLSI	5%	3%	0%	0%
	3923.10.90	Other	8%	4%	0%	0%
	-	Sacks and bags (including cones) :				
	3923.21	-- Of polymers of ethylene :				
	3923.21.10	Made of sheeting with thickness of 40 microns and below	8%	4%	0%	0%
	3923.21.20	Other, heat shrinkable bags, printed for packing of poultry products	5%	3%	0%	0%
	3923.21.90	Other	8%	4%	0%	0%
	3923.29	-- Of other plastics :				

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	3923.29.10	Made of sheeting with thickness of 40 microns and below	8%	4%	0%	0%
	3923.29.20	Other, heat shrinkable bags, printed for packing of poultry products	4%	2%	0%	0%
	3923.29.30	Of bio-degradable and compostable plastic approved by the Central Environment Authority and the SLSI	5%	3%	0%	0%
	3923.29.90	Other	8%	4%	0%	0%
	3923.30	Carboys, bottles, flasks and similar articles:				
	3923.30.10	Bottles blanks for blowing up in to bottles	5% or Rs. 20/- per kg	3% or Rs. 10/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	3923.30.20	Bottles of a capacity not exceeding 300 ml	5% or Rs. 20/- per kg	3% or Rs. 10/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	3923.30.90	Other	10% or Rs. 40/- per kg	5% or Rs. 20/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	3923.40	Spools, cops, bobbins and similar supports	5% or Rs. 20/- per kg	3% or Rs. 10/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	3923.50	Stoppers, lids, caps and other closures :				
	3923.50.90	Other	5%	3%	0%	0%
39.24		Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics				

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	3924.10.10	Of bio-degradable and compostable plastic approved by the Central Environment Authority and the SLSI	30% or Rs. 300/- per kg	30% or Rs. 300/- per kg	30% or Rs. 300/- per kg	0% or Rs. 0/- per kg
	3924.10.90	Of other plastics	30% or Rs. 300/- per kg	30% or Rs. 300/- per kg	30% or Rs. 300/- per kg	0% or Rs. 0/- per kg
	3924.90.90	Other	30% or Rs. 300/- per kg	30% or Rs. 300/- per kg	30% or Rs. 300/- per kg	0% or Rs. 0/- per kg
39.25		Builders' ware of plastics, not elsewhere specified or included				
	3925.10	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	4%	2%	0%	0%
	3925.20	Doors, windows and their frames and thresholds for doors	10%	5%	0%	0%
	3925.30	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	20%	20%	20%	0%
	3925.90	Other	10% or Rs. 20/- per kg	5% or Rs. 10/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
39.26		Other articles of plastics and articles of other materials of headings 39.01 to 39.14				
	3926.10	Office or school supplies :				
	3926.10.90	Other	15%	15%	15%	0%
	3926.20	Articles of apparel and clothing accessories (including gloves, mittens and mitts) :				
	3926.20.10	Life jackets	7%	7%	7%	0%
	3926.20.20	Gloves	7%	7%	7%	0%
	3926.20.90	Other	7%	7%	7%	0%

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	3926.30	- Fittings for furniture, coachwork or the like	20%	20%	20%	0%
	3926.40	- Statuettes and other ornamental articles	20% or Rs. 80/- per kg	20% or Rs. 80/- per kg	20% or Rs. 80/- per kg	0% or Rs. 0/- per kg
	3926.90	- Other :				
	3926.90.60	Handles for toothbrushes	20% or Rs. 200/- per kg	20% or Rs. 200/- per kg	20% or Rs. 200/- per kg	0% or Rs. 0/- per kg
	3926.90.99	Other	10%	10%	10%	0%
40.01		Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip				
	4001.10	- Natural rubber latex, whether or not pre-vulcanised :				
	4001.10.10	Centrifuged rubber	Rs. 15/- per kg	Rs. 8/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	4001.10.90	Other	Rs. 15/- per kg	Rs. 8/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	-	Natural rubber in other forms :				
	4001.21	Smoked sheets :				
	4001.21.10	R.S.S.1	Rs. 15/- per kg	Rs. 8/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	4001.21.20	R.S.S.2	Rs. 15/- per kg	Rs. 8/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	4001.21.30	R.S.S.3	Rs. 15/- per kg	Rs. 8/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	4001.21.40	R.S.S.4	Rs. 15/- per kg	Rs. 8/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	4001.21.50	R.S.S.5	Rs. 15/- per kg	Rs. 8/- per kg	Rs. 0/- per kg	Rs. 0/- per kg

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	4001.21.90	Other	Rs. 15/- per kg	Rs. 8/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	4001.22.10	TSNR CV	Rs. 15/- per kg	Rs. 8/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	4001.22.20	TSNR 3L	Rs. 15/- per kg	Rs. 8/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	4001.22.30	TSNR 5	Rs. 15/- per kg	Rs. 8/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	4001.22.40	TSNR 10	Rs. 15/- per kg	Rs. 8/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	4001.22.50	TSNR 20	Rs. 15/- per kg	Rs. 8/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	4001.22.60	TSNR 50	Rs. 15/- per kg	Rs. 8/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	4001.22.90	Other	Rs. 15/- per kg	Rs. 8/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	4001.29	Other :				
		Crepe :				
	4001.29.11	Sole	Rs. 15/- per kg	Rs. 8/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	4001.29.12	Pale	Rs. 15/- per kg	Rs. 8/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	4001.29.13	Brown	Rs. 15/- per kg	Rs. 8/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	4001.29.14	Scrap	Rs. 15/- per kg	Rs. 8/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	4001.29.20	Block rubber	Rs. 15/- per kg	Rs. 8/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	4001.29.30	Low nitrogen natural rubber (LNNR)	Rs. 15/- per kg	Rs. 8/- per kg	Rs. 0/- per kg	Rs. 0/- per kg

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	4001.29.40	Deproteinized natural rubber (DPNR)	Rs. 15/- per kg	Rs. 8/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	4001.29.50	MG rubber	Rs. 15/- per kg	Rs. 8/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	4001.29.60	SP rubber	Rs. 15/- per kg	Rs. 8/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	4001.29.70	Other chemically modified form of rubber	Rs. 15/- per kg	Rs. 8/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	4001.29.80	Cup lumps	Rs. 15/- per kg	Rs. 8/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	4001.29.90	Other	Rs. 15/- per kg	Rs. 8/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	4001.30	Balata, gutta-percha, guayule, chicle and similar natural gums	Rs. 15/- per kg	Rs. 8/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
40.05		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip				
	4005.10	Compounded with carbon black or silica				
		With silica				
	4005.10.11	Of natural rubber	Rs. 5/- per kg	Rs. 3/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
		With carbon black				
	4005.10.21	Of natural rubber	Rs. 5/- per kg	Rs. 3/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	4005.20	Solutions; dispersions other than those of subheading 4005.10	Rs. 5/- per kg	Rs. 3/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
		Other :				
	4005.91	Plates, sheets and strip	Rs. 5/- per kg	Rs. 3/- per kg	Rs. 0/- per kg	Rs. 0/- per kg

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	4005.99	Other	Rs. 5/- per kg	Rs. 3/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
40.06		Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber				
	4006.10	"Camel-back" strips for retreading rubber tyres	Rs. 5/- per kg	Rs. 3/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	4006.90	Other	Rs. 5/- per kg	Rs. 3/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
40.08		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber				
		- Of cellular rubber :				
	4008.11	Plates, sheets and strip	5% or Rs. 18/- per kg	3% or Rs. 9/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	4008.19	Other	5% or Rs. 18/- per kg	3% or Rs. 9/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
		- Of non-cellular rubber :				
	4008.21	Plates, sheets and strip	5% or Rs. 18/- per kg	3% or Rs. 9/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	4008.29	Other	5% or Rs. 18/- per kg	3% or Rs. 9/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
40.09		Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)				
		- Not reinforced or otherwise combined with other materials :				
	4009.11	-- Without fittings	5% or Rs. 18/- per kg	3% or Rs. 9/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	4009.12	-- With fittings	5% or Rs. 18/- per kg	3% or Rs. 9/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
		- Reinforced or otherwise combined only with metal:				
	4009.21	-- Without fittings :				
	4009.21.10	--- Intended for transfer of liquefied petroleum gas	5% or Rs. 18/- per kg	3% or Rs. 9/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	4009.21.90	--- Other	5% or Rs. 18/- per kg	3% or Rs. 9/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	4009.22	-- With fittings :				
	4009.22.10	--- Intended for transfer of liquefied petroleum gas	5% or Rs. 18/- per kg	3% or Rs. 9/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	4009.22.90	--- Other	5% or Rs. 18/- per kg	3% or Rs. 9/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
		- Reinforced or otherwise combined only with textile materials				
	4009.31	-- Without fittings :				

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	4009.31.10	Intended for transfer of liquefied petroleum gas	5% or Rs. 18/- per kg	3% or Rs. 9/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	4009.31.90	Other	5% or Rs. 18/- per kg	3% or Rs. 9/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	4009.32	With fittings :				
	4009.32.10	Intended for transfer of liquefied petroleum gas	5% or Rs. 18/- per kg	3% or Rs. 9/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	4009.32.90	Other	5% or Rs. 18/- per kg	3% or Rs. 9/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	-	Reinforced or otherwise combined with other materials :				
	4009.41	Without fittings :				
	4009.41.10	Intended for transfer of liquefied petroleum gas	5% or Rs. 18/- per kg	3% or Rs. 9/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	4009.41.90	Other	5% or Rs. 18/- per kg	3% or Rs. 9/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	4009.42	With fittings :				
	4009.42.10	Intended for transfer of liquefied petroleum gas	5% or Rs. 18/- per kg	3% or Rs. 9/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	4009.42.90	Other	5% or Rs. 18/- per kg	3% or Rs. 9/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
40.11		New pneumatic tyres, of rubber				

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	4011.10	- Of a kind used on motor cars (including station wagons and racing cars)				
	4011.10.90	Other	25% or Rs. 330/- per kg	19% or Rs. 248/- per kg	13% or Rs. 165/- per kg	0% or Rs. 0/- per kg
	4011.20	- Of a kind used on buses or lorries:				
		Having a rim size 20 inches and above:				
	4011.20.90	Other	30% or Rs. 350/- per kg	23% or Rs. 263/- per kg	15% or Rs. 175/- per kg	0% or Rs. 0/- per kg
	4011.40	- Of a kind used on motorcycles	25% or Rs. 300/- per kg	19% or Rs. 225/- per kg	13% or Rs. 150/- per kg	0% or Rs. 0/- per kg
	4011.50	- Of a kind used on bicycles	25%	19%	13%	0%
	4011.70	- Of a kind used on agricultural or forestry vehicles and machines	10%	8%	5%	0%
	4011.80	- Of a kind used on construction , mining or industrial handling vehicles and machines :				
	4011.80.10	Having a rim size not exceeding 61 cm	5%	3%	0%	0%
	4011.80.90	Having a rim size exceeding 61 cm	5%	3%	0%	0%
	4011.90	- Other :				
	4011.90.10	- Of a kind used on auto trishaws	25% or Rs. 170/- per kg	19% or Rs. 128/- per kg	13% or Rs. 85/- per kg	0% or Rs. 0/- per kg
	4011.90.90	Other	13% or Rs. 250/- per kg	7% or Rs. 125/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
40.12		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber				
	-	Retreaded tyres :				
	--	Of a kind used on motor cars (including station wagons and racing cars)	8%	4%	0%	0%
	--	Of a kind used on buses or lorries	8%	4%	0%	0%
	--	Of a kind used on aircraft	5%	3%	0%	0%
	--	Other	8%	4%	0%	0%
	-	used pneumatic tyres	8%	4%	0%	0%
	-	Other :				
	---	Solid tyres	5%	3%	0%	0%
	---	Other	8%	4%	0%	0%
40.13		Inner tubes, of rubber				
	-	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	10%	5%	0%	0%
	-	Of a kind used on bicycles	10% or Rs. 100/- per kg	5% or Rs. 50/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	-	Other:				
	---	Of a kind used on three wheelers & motorcycles	20% or Rs. 200/- per kg	15% or Rs. 150/- per kg	10% or Rs. 100/- per kg	0% or Rs. 0/- per kg

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	4013.90.90	Other	10% or Rs. 100/- per kg	5% or Rs. 50/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
40.15		Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber				
	4015.19	Other	15%	15%	15%	0%
	4015.90	Other	15%	15%	15%	0%
40.16		Other articles of vulcanised rubber other than hard rubber				
	4016.10	Of cellular rubber	5%	5%	5%	0%
	-	Other :				
	4016.91	Floor coverings and mats	20%	20%	20%	0%
	4016.92	Erasers	20%	20%	20%	0%
	4016.93	Gaskets, washers and other seals :				
	4016.93.90	Other	5%	3%	0%	0%
	4016.94	Boat or dock fenders, whether or not inflatable	10%	5%	0%	0%
	4016.95	Other inflatable articles :				
	4016.95.10	Air bags and steam bags for re-treading of tyres	5%	5%	5%	0%
	4016.95.90	Other	15%	15%	15%	0%
	4016.99	Other :				
	4016.99.90	Other	4%	2%	0%	0%

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42.01	4201.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	25% or Rs. 300/- per kg	25% or Rs. 300/- per kg	25% or Rs. 300/- per kg	0% or Rs. 0/- per kg
42.02		Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper				
		Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers :				
	4202.11	-- With outer surface of leather or of composition leather	Rs. 1,000/- per kg	Rs. 1,000/- per kg	Rs. 1,000/- per kg	Rs. 0/- per kg
	4202.12	-- With outer surface of plastics or of textile materials	Rs. 500/- per kg	Rs. 500/- per kg	Rs. 500/- per kg	Rs. 0/- per kg
	4202.19	-- Other	Rs. 350/- per kg	Rs. 350/- per kg	Rs. 350/- per kg	Rs. 0/- per kg
		Handbags, whether or not with shoulder strap, including those without handle :				
	4202.21	-- With outer surface of leather or of composition leather	Rs. 700/- per kg	Rs. 700/- per kg	Rs. 700/- per kg	Rs. 0/- per kg
	4202.22	-- With outer surface of sheeting of plastics or of textile materials	Rs. 700/- per kg	Rs. 700/- per kg	Rs. 700/- per kg	Rs. 0/- per kg
	4202.29	-- Other	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 0/- per kg

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	-	Articles of a kind normally carried in the pocket or in the handbag :				
	4202.31	-- With outer surface of leather or of composition leather	Rs. 500/- per kg	Rs. 500/- per kg	Rs. 500/- per kg	Rs. 0/- per kg
	4202.32	-- With outer surface of sheeting of plastics or of textile materials	Rs. 700/- per kg	Rs. 700/- per kg	Rs. 700/- per kg	Rs. 0/- per kg
	4202.39	-- Other	Rs. 350/- per kg	Rs. 350/- per kg	Rs. 350/- per kg	Rs. 0/- per kg
	-	Other :				
	4202.91	-- With outer surface of leather or of composition leather	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	4202.92	-- With outer surface of sheeting of plastics or of textile materials	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	4202.99	-- Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
42.03		Articles of apparel and clothing accessories, of leather or of composition leather				
	4203.10	- Articles of apparel	Rs. 300/- per kg	Rs. 300/- per kg	Rs. 300/- per kg	Rs. 0/- per kg
	-	Gloves, mittens and mitts :				
	4203.21	-- Specially designed for use in sports	Rs. 300/- per kg	Rs. 300/- per kg	Rs. 300/- per kg	Rs. 0/- per kg
	4203.29	-- Other	Rs. 300/- per kg	Rs. 300/- per kg	Rs. 300/- per kg	Rs. 0/- per kg
	4203.30	- Belts and bandoliers	Rs. 500/- per kg	Rs. 500/- per kg	Rs. 500/- per kg	Rs. 0/- per kg
	4203.40	- Other clothing accessories	Rs. 300/- per kg	Rs. 300/- per kg	Rs. 300/- per kg	Rs. 0/- per kg

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42.05		Other articles of leather or of composition leather				
	4205.00.90	Other	Rs. 300/- per kg	Rs. 300/- per kg	Rs. 300/- per kg	Rs. 0/- per kg
43.03		Articles of apparel, clothing accessories and other articles of fur skin				
	4303.90	Other	30% or Rs. 450/- per kg	30% or Rs. 450/- per kg	30% or Rs. 450/- per kg	0% or Rs. 0/- per kg
44.10		Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.				
	-	Of wood :				
	4410.11	Particle board :				
	4410.11.10	Raw particle board, not covered or coated	5%	3%	0%	0%
	4410.11.90	Other	4%	2%	0%	0%
	4410.12	Oriented strand board (OSB)	5%	3%	0%	0%
	4410.19	Other	5%	3%	0%	0%
	4410.90	Other	5%	3%	0%	0%
44.12		Plywood, veneered panels and similar laminated wood				

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	-	Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :				
	4412.31	With at least one outer ply of tropical wood :				
	4412.31.10	Of a thickness exceeding 3mm	5% or Rs. 10/- per kg	3% or Rs. 5/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	4412.33	Other, with at least one outer ply of non-coniferous wood of the species alder (<i>Alnus spp.</i>), ash (<i>Fraxinus spp.</i>), beech (<i>Fagus spp.</i>), birch (<i>Betula spp.</i>), cherry (<i>Prunus spp.</i>), chestnut (<i>Castanea spp.</i>), elm (<i>Ulmus spp.</i>), eucalyptus (<i>Eucalyptus spp.</i>), hickory (<i>Carya spp.</i>), horse chestnut (<i>Aesculus spp.</i>), lime (<i>Tilia spp.</i>), maple (<i>Acer spp.</i>), oak (<i>Quercus spp.</i>), plane tree (<i>Platanus spp.</i>), poplar and aspen (<i>Populus spp.</i>), robinia (<i>Robinia spp.</i>), tulipwood (<i>Liriodendron spp.</i>) or walnut (<i>Juglans spp.</i>) :				
	4412.33.10	Of a thickness exceeding 3 mm	5% or Rs. 10/- per kg	3% or Rs. 5/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	4412.34	Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33 :				
	4412.34.10	Of a thickness exceeding 3 mm	5% or Rs. 10/- per kg	3% or Rs. 5/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	4412.39	Other, with both outer plies of coniferous wood :				
	4412.39.91	Of a thickness exceeding 3mm	5% or Rs. 10/- per kg	3% or Rs. 5/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
44.14		Wooden frames for paintings, photographs, mirrors or similar objects				

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	4414.10	- Of tropical wood	10%	10%	10%	0%
	4414.90	- Other	10%	10%	10%	0%
44.15		Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood				
	4415.10	- Cases, boxes, crates, drums and similar packings; cable-drums	5%	3%	0%	0%
	4415.20	- Pallets, box pallets and other load boards; pallet collars	5%	3%	0%	0%
44.16	4416.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	5%	3%	0%	0%
44.17		Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood				
	4417.00.90	Other	5%	3%	0%	0%
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes				
		Windows, French-windows and their frames :				
	4418.11	-- Of tropical wood	10% or Rs. 35/- per kg	5% or Rs. 18/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	4418.19	-- Other	10% or Rs. 35/- per kg	5% or Rs. 18/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg

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	-	Doors and their frames and thresholds :				
	4418.21	Of tropical wood	20% or Rs. 70/- per kg	15% or Rs. 53/- per kg	10% or Rs. 35/- per kg	0% or Rs. 0/- per kg
	4418.29	Other	20% or Rs. 70/- per kg	15% or Rs. 53/- per kg	10% or Rs. 35/- per kg	0% or Rs. 0/- per kg
	4418.30	Posts and beams other than products of subheadings 4418.81 to 4418.89	20% or Rs. 70/- per kg	15% or Rs. 53/- per kg	10% or Rs. 35/- per kg	0% or Rs. 0/- per kg
	4418.40	Shuttering for concrete constructional work	10%	8%	5%	0%
	4418.50	Shingles and shakes	10%	8%	5%	0%
	-	Assembled flooring panels :				
	4418.74	Other, for mosaic floors:				
	4418.74.10	Of rubber wood	5%	3%	0%	0%
	4418.74.90	Other	5%	3%	0%	0%
	4418.75	Other, multilayer:				
	4418.75.10	Of rubber wood	5%	3%	0%	0%
	4418.75.90	Other	5%	3%	0%	0%
	4418.79	Other :				
	4418.79.10	Of rubber wood	5%	3%	0%	0%
	4418.79.90	Other	5%	3%	0%	0%
	-	Engineered structural timber products:				
	4418.81	Glue-laminated timber (glulam)	10% or Rs. 35/- per kg	5% or Rs. 18/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg

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	4418.82	Cross-laminated timber (CLT or X-lam)	10% or Rs. 35/- per kg	5% or Rs. 18/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	4418.83	I beams	10% or Rs. 35/- per kg	5% or Rs. 18/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	4418.89	Other	10% or Rs. 35/- per kg	5% or Rs. 18/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	-	Other :				
	4418.91	Of bamboo	5% or Rs. 18/- per kg	3% or Rs. 9/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	4418.92	Cellular wood panels	10% or Rs. 35/- per kg	5% or Rs. 18/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	4418.99	Other	10% or Rs. 35/- per kg	5% or Rs. 18/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
44.19		Tableware and kitchenware, of wood				
	-	Of bamboo :				
	4419.11	Bread boards, chopping boards and similar boards	15% or Rs. 70/- per kg	15% or Rs. 70/- per kg	15% or Rs. 70/- per kg	0% or Rs. 0/- per kg
	4419.12	Chopsticks	15% or Rs. 70/- per kg	15% or Rs. 70/- per kg	15% or Rs. 70/- per kg	0% or Rs. 0/- per kg
	4419.19	Other	25% or Rs. 70/- per kg	25% or Rs. 70/- per kg	25% or Rs. 70/- per kg	0% or Rs. 0/- per kg
	4419.20	Of tropical wood	25% or Rs. 70/- per kg	25% or Rs. 70/- per kg	25% or Rs. 70/- per kg	0% or Rs. 0/- per kg

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	4419.90	Other	25% or Rs. 70/- per kg	25% or Rs. 70/- per kg	25% or Rs. 70/- per kg	0% or Rs. 0/- per kg
44.20		Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94				
		- Statuettes and other ornaments :				
	4420.11	Of tropical wood	20% or Rs. 35/- per kg	20% or Rs. 35/- per kg	20% or Rs. 35/- per kg	0% or Rs. 0/- per kg
	4420.19	Other	20% or Rs. 35/- per kg	20% or Rs. 35/- per kg	20% or Rs. 35/- per kg	0% or Rs. 0/- per kg
	4420.90	Other	20% or Rs. 35/- per kg	20% or Rs. 35/- per kg	20% or Rs. 35/- per kg	0% or Rs. 0/- per kg
44.21		Other articles of wood.				
	4421.10	Clothes hangers	10%	10%	10%	0%
	4421.20	Coffins	5%	3%	0%	0%
	4421.99	Other:				
		Handicraft :				
	4421.99.41	Of coconut wood	13% or Rs. 35/- per kg	7% or Rs. 18/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	4421.99.49	Other	13% or Rs. 35/- per kg	7% or Rs. 18/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	4421.99.90	Other	13% or Rs. 35/- per kg	7% or Rs. 18/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
46.01		Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens)				
		Mats, matting and screens of vegetable materials :				
	4601.21	Of bamboo	30% or Rs. 200/- per kg	30% or Rs. 200/- per kg	30% or Rs. 200/- per kg	0% or Rs. 0/- per kg
	4601.22	Of rattan	30% or Rs. 140/- per kg	30% or Rs. 140/- per kg	30% or Rs. 140/- per kg	0% or Rs. 0/- per kg
	4601.29.10	Of palmyrah	30% or Rs. 100/- per kg	30% or Rs. 100/- per kg	30% or Rs. 100/- per kg	0% or Rs. 0/- per kg
	4601.29.90	Other	30% or Rs. 100/- per kg	30% or Rs. 100/- per kg	30% or Rs. 100/- per kg	0% or Rs. 0/- per kg
		Other :				
	4601.92	Of bamboo	30% or Rs. 140/- per kg	30% or Rs. 140/- per kg	30% or Rs. 140/- per kg	0% or Rs. 0/- per kg
	4601.93	Of rattan	30% or Rs. 140/- per kg	30% or Rs. 140/- per kg	30% or Rs. 140/- per kg	0% or Rs. 0/- per kg
	4601.94.10	Of palmyrah	30% or Rs. 140/- per kg	30% or Rs. 140/- per kg	30% or Rs. 140/- per kg	0% or Rs. 0/- per kg
	4601.94.90	Other	30% or Rs. 140/- per kg	30% or Rs. 140/- per kg	30% or Rs. 140/- per kg	0% or Rs. 0/- per kg
	4601.99	Other	30% or Rs. 140/- per kg	30% or Rs. 140/- per kg	30% or Rs. 140/- per kg	0% or Rs. 0/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
46.02		Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.				
		- Of vegetable materials :				
	4602.11	Of bamboo	10%	10%	10%	0%
	4602.12	Of rattan	10%	10%	10%	0%
	4602.19.10	Of palmyrah	10%	10%	10%	0%
	4602.19.90	Other	10%	10%	10%	0%
	4602.90	Other	10%	10%	10%	0%
48.05		Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter				
		- Fluting paper :				
	4805.11	Semi-chemical fluting paper	4%	2%	0%	0%
	4805.19	Other	4%	2%	0%	0%
		- Other :				
	4805.92	Weighing more than 150 g/m ² but less than 225 g/m ² :				
	4805.92.10	Box Board	5%	3%	0%	0%
	4805.93	Weighing 225 g/m ² or more :				
	4805.93.10	Box Board	5%	3%	0%	0%

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48.09		Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets				
	4809.90	Other :				
	4809.90.10	Carbon or similar copying papers	5%	3%	0%	0%
48.11		Paper, paperboard, cellulose wadding and webs of cellulose fibers, coated, impregnated, covered, surface- coloured, surface- decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10				
		In strips or rolls of a width not exceeding 15 cm:				
	4811.41.11	With backing	8%	4%	0%	0%
	4811.41.20	Printed wrappers for wrapping of soap	Rs. 150/- per kg	Rs. 113/- per kg	Rs. 75/- per kg	Rs. 0/- per kg
		Other :				
	4811.41.91	With backing	8%	4%	0%	0%
	4811.49	Other :				
	4811.49.10	In strips or rolls of a width not exceeding 15 cm	Rs. 150/- per kg	Rs. 113/- per kg	Rs. 75/- per kg	Rs. 0/- per kg
	4811.49.20	Printed wrappers for wrapping of soap	Rs. 150/- per kg	Rs. 113/- per kg	Rs. 75/- per kg	Rs. 0/- per kg

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	4811.49.90	Other	4%	2%	0%	0%
	-	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):				
	4811.51	Bleached, weighing more than 150 g/m ² :				
	4811.51.20	Printed wrappers for wrapping of soap	Rs. 150/- per kg	Rs. 113/- per kg	Rs. 75/- per kg	Rs. 0/- per kg
	4811.51.90	Other	7%	6%	4%	0%
	4811.59	Other:				
	4811.59.10	Coated with silicone	4%	2%	0%	0%
	4811.59.20	Printed wrappers for wrapping of soap	Rs. 150/- per kg	Rs. 113/- per kg	Rs. 75/- per kg	Rs. 0/- per kg
	4811.59.90	Other	4%	2%	0%	0%
	-	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol:				
	4811.60.10	Printed wrappers for wrapping of soap	Rs. 150/- per kg	Rs. 113/- per kg	Rs. 75/- per kg	Rs. 0/- per kg
	4811.60.90	Other	7%	6%	4%	0%
	4811.90	Other paper, paperboard, cellulose wadding and webs of cellulose fibers:				
	4811.90.10	Printed wrappers for wrapping of soap	Rs. 150/- per kg	Rs. 113/- per kg	Rs. 75/- per kg	Rs. 0/- per kg
	4811.90.20	Kraft paper and paperboard, laminated with aluminium foil, in rolls or reels of a width exceeding 75 cm	4%	2%	0%	0%
	4811.90.30	Cellulose wadding in rolls of a width not exceeding 15 cm	5%	3%	0%	0%
	4811.90.90	Other	5%	3%	0%	0%

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48.14		Wallpaper and similar wall coverings; window transparencies of paper				
		Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	10%	8%	5%	0%
	4814.20	-				
	4814.90	- Other :				
	4814.90.10	Wall paper and similar wall coverings, consisting of paper covered, on the face side, with plating material, whether or not bound together in parallel strands or woven	10%	8%	5%	0%
	4814.90.90	Other	10%	8%	5%	0%
48.16		Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes				
		Carbon or similar copying papers				
	4816.90	- Other :				
	4816.90.10	Carbon or similar copying papers	10%	8%	5%	0%
48.17		Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery				
		Envelopes				
	4817.10	- Envelopes	10%	10%	10%	0%
	4817.20	- Letter cards, plain postcards and correspondence cards	10%	10%	10%	0%

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	4817.30	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	10%	10%	10%	0%
48.18		Toilet paper and similar paper, cellulose wadding or webs of cellulose fibers, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibers				
	4818.10	Toilet paper :				
	4818.10.10	In rolls of a width not exceeding 15 cm	15%	15%	15%	0%
	4818.10.90	Other	5%	5%	5%	0%
	4818.20	Handkerchiefs, cleansing or facial tissues and towels	15%	15%	15%	0%
	4818.30	Tablecloths and serviettes	15%	15%	15%	0%
	4818.50	Articles of apparel and clothing accessories :				
	4818.50.90	Other	15%	15%	15%	0%
	4818.90	Other :				
	4818.90.90	Other	15%	15%	15%	0%
48.19		Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibers; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like				

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	4819.10	- Cartons, boxes and cases, of corrugated paper or paperboard	15%	12%	8%	0%
	4819.20	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	15%	12%	8%	0%
	4819.30	- Sacks and bags, having a base of a width of 40 cm or more	15%	12%	8%	0%
	4819.40	- Other sacks and bags, including cones :				
	4819.40.90	Other	5%	3%	0%	0%
	4819.50	- Other packing containers, including record sleeves	10%	8%	5%	0%
	4819.60	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	10%	8%	5%	0%
48.20		Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.				
	4820.10	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	25% or Rs. 180 per kg	19% or Rs. 135/- per kg	13% or Rs. 90/- per kg	0% or Rs. 0/- per kg
	4820.30	- Binders (other than book covers), folders and file covers	25% or Rs. 180 per kg	19% or Rs. 135/- per kg	13% or Rs. 90/- per kg	0% or Rs. 0/- per kg
	4820.40	- Manifold business forms and interleaved carbon sets	25% or Rs. 150 per kg	19% or Rs. 113 per kg	13% or Rs. 75 per kg	0% or Rs. 0/- per kg
	4820.50	- Albums for samples or for collections	25% or Rs. 150 per kg	25% or Rs. 150 per kg	25% or Rs. 150 per kg	0% or Rs. 0/- per kg

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	4820.90	- Other	25% or Rs.150 per kg	19% or Rs.113 per kg	13% or Rs. 75 per kg	0% or Rs. 0/- per kg
48.21		Paper or paperboard labels of all kinds, whether or not printed				
	4821.10	- Printed :				
	4821.10.10	Printed wrappers for wrapping of soap	25% or Rs. 150/- per kg	19% or Rs.113 per kg	13% or Rs. 75 per kg	0% or Rs. 0/- per kg
	4821.10.90	Other	15%	12%	8%	0%
	4821.90	Other	15%	12%	8%	0%
48.23		Other paper, paperboard, cellulose wadding and webs of cellulose fibers, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibers				
	-	Trays, dishes, plates, cups and the like, of paper or paperboard :				
	4823.61	- Of bamboo	10%	10%	10%	0%
	4823.69	- Other	10%	10%	10%	0%
	4823.90	- Other :				
	4823.90.10	Self-adhesive paper, in strips or rolls	4%	2%	0%	0%
	4823.90.20	U shaped drinking straws	10%	8%	5%	0%
	4823.90.90	Other	5%	3%	0%	0%
49.07		Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; bank notes; cheque forms; stock, share or bond certificates and similar documents of title				

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	4907.00.10	Cheque leaves and cheque books other than travellers' cheques in any form	5%	3%	0%	0%
49.09	4909.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	15%	15%	15%	0%
49.10	4910.00	Calendars of any kind, printed, including calendar blocks	30% or Rs. 200/- per kg	30% or Rs. 200/- per kg	30% or Rs. 200/- per kg	0% or Rs. 0/- per kg
49.11		Other printed matter, including printed pictures and photographs				
	4911.10	- Trade advertising material, commercial catalogues and the like :				
	4911.10.90	Other	10% or Rs. 200/- per kg	10% or Rs. 200/- per kg	10% or Rs. 200/- per kg	0% or Rs. 0/- per kg
		Other :				
	4911.91	Pictures, designs and photographs :				
	4911.91.10	Printed pictures, and photographs in book form	30%	30%	30%	0%
	4911.91.20	Other printed pictures and photographs	30%	30%	30%	0%
	4911.99	Other :				
	4911.99.20	Printed wrappers for wrapping of soap	Rs. 180/- per kg	Rs. 180/- per kg	Rs. 180/- per kg	Rs. 0/- per kg
	4911.99.30	Lottery tickets, Telephone cards	10% or Rs. 250/- per kg	10% or Rs. 250/- per kg	10% or Rs. 250/- per kg	0% or Rs. 0/- per kg
	4911.99.40	Material based on plastics of Subheadings 3920.10 to 3920.90 and for wrapping or packing of commodities	10% or Rs. 200/- per kg	10% or Rs. 200/- per kg	10% or Rs. 200/- per kg	0% or Rs. 0/- per kg
	4911.99.50	Other printed labels, wrappers, and the like	10%	10%	10%	0%

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	4911.99.90	Other	10% or Rs. 200/- per kg	10% or Rs. 200/- per kg	10% or Rs. 200/- per kg	0% or Rs. 0/- per kg
53.05		Coconut, abaca (Manila hemp or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock) :				
		Of abaca :				
	5305.00.82	Tow, noils and waste	4%	2%	0%	0%
	5305.00.89	Other	4%	2%	0%	0%
		Other :				
	5305.00.94	Other tow and waste	4%	2%	0%	0%
	5305.00.99	Other	4%	2%	0%	0%
56.01		Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps				
		- Wadding of textile materials and articles thereof :				
	5601.21	Of cotton	Rs. 25/- per kg	Rs. 13/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	5601.22	Of man-made fibers	Rs. 25/- per kg	Rs. 13/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	5601.29	Other	Rs. 25/- per kg	Rs. 13/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	5601.30	Textile flock and dust and mill neps	Rs. 25/- per kg	Rs. 13/- per kg	Rs. 0/- per kg	Rs. 0/- per kg

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56.07		Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics (+)				
	-	Of polyethylene or polypropylene :				
	5607.41	Binder or baler twine	8% or Rs. 30/- per kg	4% or Rs. 15/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	5607.49	Other :				
	5607.49.90	Other	8% or Rs. 30/- per kg	4% or Rs. 15/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	5607.50	Of other synthetic fibers :				
	5607.50.90	Other	8% or Rs. 80/- per kg	4% or Rs. 40/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	5607.90	Other :				
	5607.90.20	Coir twine	10% or Rs. 50/- per kg	5% or Rs. 25/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	5607.90.30	Coir rope	8% or Rs. 13/- per kg	4% or Rs. 7/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	5607.90.40	Of jute or of other textile bast fibers of heading 53.03	8% or Rs. 23/- per kg	4% or Rs. 12/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	5607.90.90	Other	8% or Rs. 35/- per kg	4% or Rs. 18/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
56.08		Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials				
	-	Of man-made textile materials :				
	5608.19.10	Of monofilament	8% or Rs. 30/- per kg	4% or Rs. 15/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg

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	5608.19.20	Other made up nets used in aqua culture	8% or Rs. 30/- per kg	4% or Rs. 15/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	5608.19.90	Other	8% or Rs. 30/- per kg	4% or Rs. 15/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	5608.90	Other	8% or Rs. 30/- per kg	4% or Rs. 15/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
57.01		Carpets and other textile floor coverings, knotted, whether or not made up				
	5701.10	Of wool or fine animal hair	20%	20%	20%	0%
	5701.90	Of other textile materials :				
	5701.90.10	Coir carpets and rugs	20%	20%	20%	0%
	5701.90.20	Jute carpets	20%	20%	20%	0%
	5701.90.90	Other	20%	20%	20%	0%
57.02		Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs				
	5702.20	Floor coverings of coconut fibers (coir) :				
	5702.20.10	Mats and rugs	20%	20%	20%	0%
57.05	5705.00	Other carpets and other textile floor coverings, whether or not made up	7%	7%	7%	0%
58.02		Terry toweling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03				

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	5802.10	- Terry toweling and similar woven terry fabrics, of cotton	Rs. 50/- per kg	Rs. 50/- per kg	Rs. 50/- per kg	Rs. 0/- per kg
58.05	5805.00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Rs. 35/- per kg	Rs. 35/- per kg	Rs. 35/- per kg	Rs. 0/- per kg
58.07		Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered				
	5807.10	- Woven	Rs. 18/- per kg	Rs. 9/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	5807.90	- Other	Rs. 18/- per kg	Rs. 9/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
58.08		Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles				
	5808.10	- Braids in the piece	Rs. 18/- per kg	Rs. 9/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	5808.90	- Other	Rs. 18/- per kg	Rs. 9/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
58.10		Embroidery in the piece, in strips or in motifs				
	5810.10	- Embroidery without visible ground	Rs. 18/- per kg	Rs. 9/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
		- Other embroidery :				
	5810.91	-- Of cotton	Rs. 18/- per kg	Rs. 9/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	5810.92	-- Of man-made fibers	Rs. 18/- per kg	Rs. 9/- per kg	Rs. 0/- per kg	Rs. 0/- per kg

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	5810.99	--	Rs. 18/- per kg	Rs. 9/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
61.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03				
	6101.20	- Of cotton	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6101.30	- Of man-made fibers	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6101.90	- Of other textile materials	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
61.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04				
	6102.10	- Of wool or fine animal hair	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6102.20	- Of cotton	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6102.30	- Of man-made fibers	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6102.90	- Of other textile materials	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
61.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted				

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	6103.10	Suits	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
		Ensembles :				
	6103.22	Of cotton	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6103.23	Of synthetic fibers	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6103.29	Of other textile materials	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
		Jackets and blazers :				
	6103.31	Of wool or fine animal hair	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6103.32	Of cotton	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6103.33	Of synthetic fibers	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6103.39	Of other textile materials	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
		Trousers, bib and brace overalls, breeches and shorts:				
	6103.41	Of wool or fine animal hair	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6103.42	Of cotton	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6103.43	Of synthetic fibers	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6103.49	Of other textile materials	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
61.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted				
	-	Suits :				
	6104.13	Of synthetic fibers	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6104.19	Of other textile materials	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	-	Ensembles :				
	6104.22	Of cotton	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6104.23	Of synthetic fibers	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6104.29	Of other textile materials	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	-	Jackets and blazers :				
	6104.31	Of wool or fine animal hair	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6104.32	Of cotton	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6104.33	Of synthetic fibers	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6104.39	Of other textile materials	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	-	Dresses :				
	6104.41	Of wool or fine animal hair	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6104.42	Of cotton	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	6104.43	-- Of synthetic fibers	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6104.44	-- Of artificial fibers	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6104.49	-- Of other textile materials	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	-	- Skirts and divided skirts :				
	6104.51	-- Of wool or fine animal hair	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6104.52	-- Of cotton	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6104.53	-- Of synthetic fibers	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6104.59	-- Of other textile materials	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	-	- Trousers, bib and brace overalls, breeches and shorts:				
	6104.61	-- Of wool or fine animal hair	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6104.62	-- Of cotton	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6104.63	-- Of synthetic fibers	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6104.69	-- Of other textile materials	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
61.05		Men's or boys' shirts, knitted or crocheted				
	6105.10	- Of cotton	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	6105.20	- Of man-made fibers	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6105.90	- Of other textile materials	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
61.06		Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted				
	6106.10	- Of cotton	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6106.20	- Of man-made fibers	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6106.90	- Of other textile materials	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
61.07		Men's or boy's underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted				
		Underpants and briefs :				
	6107.11	-- Of cotton	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6107.12	-- Of man-made fibers	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6107.19	-- Of other textile materials	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
		- Nightshirts and pyjamas :				
	6107.21	-- Of cotton	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6107.22	-- Of man-made fibers	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	6107.29	-- Of other textile materials	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	-	Other :				
	6107.91	-- Of cotton	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6107.99	-- Of other textile materials	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
61.08		Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted				
	-	Slips and petticoats :				
	6108.11	-- Of man-made fibers	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6108.19	-- Of other textile materials	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	-	Briefs and panties :				
	6108.21	-- Of cotton	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6108.22	-- Of man-made fibers	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6108.29	-- Of other textile materials	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	-	Nightdresses and pyjamas :				
	6108.31	-- Of cotton	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6108.32	-- Of man-made fibers	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	6108.39	-- Of other textile materials	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
		- Other :				
	6108.91	-- Of cotton	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6108.92	-- Of man-made fibers	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6108.99	-- Of other textile materials	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
61.09		T-shirts, singlets and other vests, knitted or crocheted				
	6109.10	- Of cotton	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6109.90	- Of other textile materials	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
61.10		Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted (+)				
		- Of wool or fine animal hair :				
	6110.11	-- Of wool	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6110.12	-- Of Kashmir (cashmere) goats	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6110.19	-- Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6110.20	- Of cotton	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	6110.30	- Of man-made fibers	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6110.90	- Of other textile materials	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
61.11		Babies' garments and clothing accessories, knitted or crocheted				
	6111.20	- Of cotton	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6111.30	- Of synthetic fibers	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6111.90	- Of other textile materials	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
61.12		Track suits, ski suits and swimwear, knitted or crocheted				
		- Track suits :				
	6112.11	-- Of cotton	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6112.12	-- Of synthetic fibers	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6112.19	-- Of other textile materials	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6112.20	- Ski suits	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
		- Men's or boys' swimwear :				
	6112.31	-- Of synthetic fibers	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	6112.39	Of other textile materials	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	-	Women's or girls' swimwear :				
	6112.41	Of synthetic fibers	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6112.49	Of other textile materials	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
61.13	6113.00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
61.14		Other garments, knitted or crocheted				
	6114.20	Of cotton	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 0/- per kg
	6114.30	Of man-made fibers	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 0/- per kg
	6114.90	Of other textile materials	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 0/- per kg
61.15		Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted				
	6115.10	Graduated compression hosiery, (for example, stockings for varicose veins)	Rs. 650/- per kg	Rs. 650/- per kg	Rs. 650/- per kg	Rs. 0/- per kg
	-	Other Panty hose and tights :				
	6115.21	Of synthetic fibers, measuring per single yarn less than 67 decitex	Rs. 650/- per kg	Rs. 650/- per kg	Rs. 650/- per kg	Rs. 0/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	6115.22	--	Of synthetic fibers, measuring per single yarn 67 decitex or more	Rs. 650/- per kg	Rs. 650/- per kg	Rs. 0/- per kg
	6115.29	--	Of other textile materials	Rs. 650/- per kg	Rs. 650/- per kg	Rs. 0/- per kg
	6115.30	-	Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	Rs. 650/- per kg	Rs. 650/- per kg	Rs. 0/- per kg
		-	Other :			
	6115.94	--	Of wool or fine animal hair	Rs. 750/- per kg	Rs. 750/- per kg	Rs. 0/- per kg
	6115.95	--	Of cotton	Rs. 750/- per kg	Rs. 750/- per kg	Rs. 0/- per kg
	6115.96	--	Of synthetic fibers	Rs. 750/- per kg	Rs. 750/- per kg	Rs. 0/- per kg
	6115.99	--	Of other textile materials	Rs. 750/- per kg	Rs. 750/- per kg	Rs. 0/- per kg
61.16		Gloves, mittens and mitts, knitted or crocheted				
	6116.10	-	Impregnated, coated, covered or laminated with plastics or rubber	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 0/- per kg
		-	Other :			
	6116.91	--	Of wool or fine animal hair	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 0/- per kg
	6116.92	--	Of cotton	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 0/- per kg
	6116.93	--	Of synthetic fibers	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 0/- per kg
	6116.99	--	Of other textile materials	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 0/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
61.17		Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories				
	6117.10	- Shawls, scarves, mufflers, mantillas, veils and the like	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 0/- per kg
	6117.80	- Other accessories :				
	6117.80.10	--- Knee and ankle guards	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 0/- per kg
	6117.80.20	--- Ties, bow ties and cravats	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 0/- per kg
	6117.80.90	--- Other	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 0/- per kg
62.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03				
	6201.20	- Of wool or fine animal hair	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6201.30	- Of cotton	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6201.40	- Of man-made fibres	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6201.90	- Of other textile materials	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
62.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04				

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	6202.20	- Of wool or fine animal hair	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6202.30	- Of cotton	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6202.40	- Of man-made fibres	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6202.90	- Of other textile materials	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
62.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear)				
	-	Suits :				
	6203.11	-- Of wool or fine animal hair	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203.12	-- Of synthetic fibers:				
	---	Woven by Handloom :				
	6203.12.11	---- Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203.12.19	---- Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203.12.20	--- Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203.12.90	--- Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203.19	-- Of other textile materials :				
	---	Woven by Handloom :				
	6203.19.11	---- Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	6203.19.19	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203.19.20	Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203.19.90	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	--	Ensembles :				
	6203.22	Of cotton:				
		Woven by Handloom :				
	6203.22.11	Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203.22.19	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203.22.20	Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203.22.90	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203.23	Of synthetic fibers:				
		Woven by Handloom :				
	6203.23.11	Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203.23.19	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203.23.20	Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203.23.90	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203. 29	Of other textile materials :				
		Woven by Handloom :				

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	6203.29.11	Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203.29.19	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203.29.20	Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203.29.90	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	-	Jackets and blazers :				
	6203.31	Of wool or fine animal hair	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203.32	Of cotton:				
	---	Woven by Handloom:				
	6203.32.11	Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203.32.19	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203.32.20	Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203.32.90	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203.33	Of synthetic fibers:				
	---	Woven by Handloom :				
	6203.33.11	Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203.33.19	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203.33.20	Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203.33.90	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	6203.39	-- Of other textile materials :				
		--- Woven by Handloom :				
	6203.39.11	---- Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203.39.19	---- Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203.39.20	--- Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203.39.90	--- Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	-	- Trousers, bib and brace overalls, breeches and shorts :				
	6203.41	-- Of wool or fine animal hair	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203.42	-- Of cotton :				
		--- Woven by Handloom :				
	6203.42.11	---- Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203.42.19	---- Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203.42.20	--- Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203.42.90	--- Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203.43	-- Of synthetic fibers :				
		--- Woven by Handloom :				
	6203.43.11	---- Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203.43.19	---- Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	6203.43.20	Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203.43.90	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203.49	Of other textile materials :				
		Woven by Handloom :				
	6203.49.11	Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203.49.19	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203.49.20	Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6203.49.90	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
62.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear)				
		Suits :				
	6204.11	Of wool or fine animal hair	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.12	Of cotton:				
		Woven by Handloom:				
	6204.12.11	Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.12.19	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.12.20	Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	6204.12.90	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.13	Of synthetic fibres :				
		Woven by Handloom :				
	6204.13.11	Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.13.19	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.13.20	Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.13.90	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.19	Of other textile materials :				
		Woven by Handloom :				
	6204.19.11	Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.19.19	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.19.20	Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.19.90	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	-	Ensembles :				
	6204.21	Of wool or fine animal hair	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.22	Of cotton:				
		Woven by Handloom :				
	6204.22.11	Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	6204.22.19	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.22.20	Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.22.90	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.23	Of synthetic fibers :				
		Woven by Handloom :				
	6204.23.11	Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.23.19	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.23.20	Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.23.90	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204. 29	Of other textile materials :				
		Woven by Handloom :				
	6204.29.11	Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.29.19	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.29.20	Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.29.90	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	-	Jackets and blazers :				
	6204.31	Of wool or fine animal hair	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.32	Of cotton:				

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	---	Woven by Handloom :				
	6204.32.11	Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.32.19	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.32.20	Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.32.90	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.33	Of synthetic fibers :				
	---	Woven by Handloom :				
	6204.33.11	Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.33.19	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.33.20	Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.33.90	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.39	Of other textile materials :				
	---	Woven by Handloom :				
	6204.39.11	Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.39.19	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.39.20	Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.39.90	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	-	Dresses :				

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	6204.41	Of wool or fine animal hair	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.42	Of cotton :				
		Woven by Handloom :				
	6204.42.11	Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.42.19	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.42.20	Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.42.90	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.43	Of synthetic fibers :				
		Woven by Handloom :				
	6204.43.11	Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.43.19	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.43.20	Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.43.90	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.44	Of artificial fibres				
		Woven by Handloom :				
	6204.44.11	Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.44.19	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.44.20	Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	6204.44.90	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.49	Of other textile materials :				
		Woven by Handloom :				
	6204.49.11	Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.49.19	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.49.20	Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.49.90	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	-	Skirts and divided skirts :				
	6204.51	Of wool or fine animal hair	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.52	Of cotton:				
		Woven by Handloom:				
	6204.52.11	Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.52.19	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.52.20	Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.52.90	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.53	Of synthetic fibres :				
		Woven by Handloom :				
	6204.53.11	Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	6204.53.19	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.53.20	Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.53.90	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.59	Of other textile materials :				
		Woven by Handloom :				
	6204.59.11	Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.59.19	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.59.20	Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.59.90	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	-	Trousers, bib and brace overalls, breeches and shorts :				
	6204.61	Of wool or fine animal hair	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.62	Of cotton :				
		Woven by Handloom :				
	6204.62.11	Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.62.19	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.62.20	Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.62.90	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.63	Of synthetic fibres :				

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	---	Woven by Handloom :				
	6204.63.11	Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.63.19	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.63.20	Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.63.90	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.69	Of other textile materials :				
	---	Woven by Handloom :				
	6204.69.11	Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.69.19	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.69.20	Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6204.69.90	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit

62.05		Men's or boys' shirts				
	6205.20	Of cotton:				
	---	Woven by Handloom :				
	6205.20.11	Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6205.20.19	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6205.20.20	Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	6205.20.90	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6205.30	- Of man-made fibres :				
		Woven by Handloom :				
	6205.30.11	Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6205.30.19	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6205.30.20	Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6205.30.90	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6205.90	- Of other textile materials :				
		Woven by Handloom :				
	6205.90.11	Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6205.90.19	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6205.90.20	Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6205.90.90	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
62.06		Women's or girls' blouses, shirts and shirt-blouses				
	6206.10	- Of silk or silk waste :				
		Woven by Handloom :				
	6206.10.11	Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	6206.10.19	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6206.10.20	Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6206.10.90	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6206.20	Of wool or fine animal hair	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6206.30	Of cotton :				
		Woven by Handloom :				
	6206.30.11	Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6206.30.19	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6206.30.20	Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6206.30.90	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6206.40	Of man-made fibres :				
		Woven by Handloom :				
	6206.40.11	Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6206.40.19	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6206.40.20	Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6206.40.90	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6206.90	Of other textile materials:				
		Woven by Handloom:				

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	6206.90.11	Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6206.90.19	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6206.90.20	Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6206.90.90	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
62.07		Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles				
		- Underpants and briefs :				
	6207.11	Of cotton	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6207.19	Of other textile materials	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
		- Nightshirts and pyjamas :				
	6207.21	Of cotton:				
		Woven by Handloom :				
	6207.21.11	Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6207.21.19	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6207.21.20	Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6207.21.90	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6207.22	Of man-made fibres :				

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	---	Woven by Handloom :				
	6207.22.11	Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6207.22.19	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6207.22.20	Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6207.22.90	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6207.29	Of other textile materials :				
	---	Woven by Handloom :				
	6207.29.11	Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6207.29.19	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6207.29.20	Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6207.29.90	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	-	Other :				
	6207.91	Of cotton :				
	---	Woven by Handloom :				
	6207.91.11	Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6207.91.19	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6207.91.20	Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6207.91.90	Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	6207.99	-- Of other textile materials :				
		--- Woven by Handloom :				
	6207.99.11	---- Printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6207.99.19	---- Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6207.99.20	--- Other, printed by batik process	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6207.99.90	--- Other	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
62.08						
		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles				
		- Slips and petticoats :				
	6208.11	-- Of man-made fibres :				
		--- Woven by Handloom :				
	6208.11.11	---- Printed by batik process	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6208.11.19	---- Other	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6208.11.20	--- Other, printed by batik process	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6208.11.90	--- Other	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6208.19	-- Of other textile materials :				
		--- Woven by Handloom :				
	6208.19.11	---- Printed by batik process	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	6208.19.19	Other	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6208.19.20	Other, printed by batik process	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6208.19.90	Other	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	-	Night dresses and pyjamas :				
	6208.21	Of cotton:				
		Woven by Handloom :				
	6208.21.11	Printed by batik process	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6208.21.19	Other	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6208.21.20	Other, printed by batik process	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6208.21.90	Other	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6208.22	Of man-made fibres :				
		Woven by Handloom :				
	6208.22.11	Printed by batik process	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6208.22.19	Other	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6208.22.20	Other, printed by batik process	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6208.22.90	Other	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6208.29	Of other textile materials :				
		Woven by Handloom :				

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	6208.29.11	Printed by batik process	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6208.29.19	Other	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6208.29.20	Other, printed by batik process	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6208.29.90	Other	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	-	Other :				
	6208.91	Of cotton :				
		Woven by Handloom :				
	6208.91.11	Printed by batik process	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 0/- per kg
	6208.91.19	Other	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 0/- per kg
	6208.91.20	Other, printed by batik process	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 0/- per kg
	6208.91.90	Other	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 0/- per kg
	6208.92	Of man-made fibres :				
		Woven by Handloom :				
	6208.92.11	Printed by batik process	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 0/- per kg
	6208.92.19	Other	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 0/- per kg
	6208.92.20	Other, printed by batik process	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 0/- per kg
	6208.92.90	Other	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 0/- per kg
	6208.99	Of other textile materials :				

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
		Woven by Handloom :				
	6208.99.11	Printed by batik process	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 0/- per kg
	6208.99.19	Other	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 0/- per kg
	6208.99.20	Other, printed by batik process	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 0/- per kg
	6208.99.90	Other	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 0/- per kg
62.09		Babies' garments and clothing accessories				
	6209.20	Of cotton	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 0/- per kg
	6209.30	Of synthetic fibres	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 0/- per kg
	6209.90	Of other textile materials	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 0/- per kg
62.10		Garments, made up of fabrics of heading 56.02, 56.03, 59.06 or 59.07				
	6210.10	Of fabrics of heading 56.02 or 56.03	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6210.20	Other garments, of the type described in heading 62.01	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6210.30	Other garments, of the type described in heading 62.02	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6210.40	Other men's or boys' garments	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	6210.50	- Other women's or girls' garments	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
62.11		Track suits, ski suits and swimwear; other garments				
		- Swimwear:				
	6211.11	-- Men's or boys'	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6211.12	-- Women's or girls'	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6211.20	- Ski suits	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
		- Other garments, men's or boys' :				
	6211.32	-- Of cotton:				
		--- Woven by Handloom:				
	6211.32.11	---- Printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6211.32.19	---- Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6211.32.20	--- Other, printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6211.32.90	--- Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6211.33	-- Of man-made fibres :				
		--- Woven by Handloom :				
	6211.33.11	---- Printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6211.33.19	---- Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	6211.33.20	Other, printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6211.33.90	Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6211.39	Of other textile materials :				
		Woven by Handloom :				
	6211.39.11	Printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6211.39.19	Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6211.39.20	Other, printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6211.39.90	Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	-	Other garments, women's or girls' :				
	6211.42	Of cotton :				
		Woven by Handloom :				
	6211.42.11	Saree, printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6211.42.12	Other, saree	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6211.42.13	Other, printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6211.42.19	Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
		Other :				
	6211.42.91	Saree, printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6211.42.92	Other, saree	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	6211.42.93	Other, printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6211.42.99	Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6211.43	Of man-made fibres :				
		Woven by Handloom:				
	6211.43.11	Saree, printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6211.43.12	Other, saree	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6211.43.13	Other, printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6211.43.19	Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
		Other :				
	6211.43.91	Saree, printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6211.43.92	Other, saree	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6211.43.93	Other, printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6211.43.99	Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6211.49	Of other textile materials :				
		Woven by Handloom:				
	6211.49.11	Saree, printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6211.49.12	Other, saree	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	6211.49.13	Other, printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6211.49.19	Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	---	Other :				
	6211.49.91	Saree, printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6211.49.92	Other, saree	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6211.49.93	Other, printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6211.49.99	Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
62.12		Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted				
	6212.10	Brassieres	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6212.20	Girdles and panty-girdles	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6212.30	Corselettes	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6212.90	Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
62.13		Handkerchiefs				
	6213.20	Of cotton:				

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
		Woven by Handloom :				
	6213.20.11	Printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6213.20.19	Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6213.20.20	Other, printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6213.20.90	Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6213.90	- Of other textile materials :				
		Woven by Handloom :				
	6213.90.11	Printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6213.90.19	Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6213.90.20	Other, printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6213.90.90	Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
62.14		Shawls, scarves, mufflers, mantillas, veils and the like				
	6214.10	- Of silk or silk waste :				
		Woven by handloom :				
	6214.10.11	Printed by batik process	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6214.10.19	Other	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6214.10.20	Other, printed by batik process	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	6214.10.90	Other	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6214.20	- Of wool or fine animal hair	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6214.30	- Of synthetic fibres :				
		Woven by handloom :				
	6214.30.11	Printed by batik process	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6214.30.19	Other	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6214.30.20	Other, printed by batik process	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6214.30.90	Other	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6214.40	- Of artificial fibres :				
		Woven by handloom :				
	6214.40.11	Printed by batik process	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6214.40.19	Other	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6214.40.20	Other, printed by batik process	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6214.40.90	Other	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6214.90	- Of other textile materials :				
		Woven by handloom :				
	6214.90.11	Printed by batik process	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6214.90.19	Other	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	6214.90.20	Other, printed by batik process	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6214.90.90	Other	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
62.16	6216.00	Gloves, mittens and mitts	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 0/- per kg
63.01		Blankets and travelling rugs				
	6301.10	Electric blankets	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 200/- per unit	Rs. 0/- per unit
	6301.20	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6301.30	Blankets (other than electric blankets) and travelling rugs, of cotton	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6301.40	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6301.90	Other blankets and travelling rugs	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
63.02		Bed linen, table linen, toilet linen and kitchen linen				
	6302.10	Bed linen, knitted or crocheted	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
		Other bed linen, printed :				
	6302.21	Of cotton:				
		Woven by handloom :				

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	6302.21.11	Printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.21.19	Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.21.20	Other, printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.21.90	Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.22	Of man-made fibres :				
		Woven by handloom :				
	6302.22.11	Printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.22.19	Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.22.20	Other, printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.22.90	Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.29	Of other textile materials :				
		Woven by handloom :				
	6302.29.11	Printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.29.19	Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.29.20	Other, printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.29.90	Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	-	Other bed linen :				
	6302.31	Of cotton :				

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	6302.31.10	Woven by handloom	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.31.90	Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.32	Of man-made fibres:				
	6302.32.10	Woven by handloom	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.32.90	Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.39	Of other textile materials:				
	6302.39.10	Woven by handloom	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.39.90	Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.40	Table linen, knitted or crocheted	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	-	Other table linen				
	6302.51	Of cotton :				
		Woven by handloom :				
	6302.51.11	Printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.51.19	Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.51.20	Other, printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.51.90	Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.53	Of man-made fibres :				
		Woven by handloom :				

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	6302.53.11	Printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.53.19	Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.53.20	Other, printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.53.90	Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.59	Of other textile materials :				
		Woven by Handloom:				
	6302.59.11	Printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.59.19	Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.59.20	Other, printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.59.90	Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.60	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton :				
	6302.60.10	Woven by handloom	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.60.90	Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
		Other :				
	6302.91	Of cotton :				
		Woven by handloom :				
	6302.91.11	Printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.91.19	Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	6302.91.20	Other, printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.91.90	Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.93	Of man-made fibres :				
		Woven by handloom :				
	6302.93.11	Printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.93.19	Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.93.20	Other, printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.93.90	Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.99	Of other textile materials :				
		Woven by handloom :				
	6302.99.11	Printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.99.19	Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.99.20	Other, printed by batik process	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6302.99.90	Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
63.03		Curtains (including drapes) and interior blinds; curtain or bed valances				
	-	Knitted or crocheted :				

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	6303.12	-- Of synthetic fibres	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 0/- per kg
	6303.19	-- Of other textile materials	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 0/- per kg
	-	Other :				
	6303.91	-- Of cotton	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 0/- per kg
	6303.99	-- Of other textile materials	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 0/- per kg
63.04		Other furnishing articles, excluding those of heading 94.04				
	-	Bedspreads :				
	6304.19	-- Other :				
	6304.19.10	---- Woven by handloom	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6304.19.90	---- Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6304.20	- Bed nets specified in Subheading Note 1 to this Chapter	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	-	Other :				
	6304.91	-- Knitted or crocheted	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6304.92	-- Not knitted or crocheted, of cotton :				
	6304.92.10	---- Woven by handloom	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6304.92.90	---- Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6304.93	-- Not knitted or crocheted, of synthetic fibres :				

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	6304.93.10	Woven by handloom	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6304.93.90	Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6304.99	Not knitted or crocheted, of other textile materials:				
	6304.99.10	Woven by handloom	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
	6304.99.90	Other	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 200/- per kg	Rs. 0/- per kg
63.05		Sacks and bags, of a kind used for the packing of goods				
	6305.10	Of jute or of other textile bast fibres of heading 53.03:				
	6305.10.10	Jute bags not knitted or crocheted	15%	8%	0%	0%
	6305.10.90	Other	15%	8%	0%	0%
		Of man-made textile materials :				
	6305.32	Flexible intermediate bulk containers	Rs. 25/- per kg	Rs. 13/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	6305.33	Other, of polyethylene or polypropylene strip or the like	Rs. 25/- per kg	Rs. 13/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	6305.39	Other	Rs. 25/- per kg	Rs. 13/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	6305.90	Of other textile materials	Rs. 25/- per kg	Rs. 13/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
63.06		Tarpaulins, awnings and sunblinds; tents(including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods				

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	-	Tarpaulins, awnings and sunblinds :				
	6306.12	-- Of synthetic fibres	10%	5%	0%	0%
	6306.19	-- Of other textile materials	10%	5%	0%	0%
	-	Tents (including temporary canopies and similar articles) :				
	6306.22	-- Of synthetic fibres	30%	30%	30%	0%
	6306.29	-- Of other textile materials	30%	30%	30%	0%
	6306.30	- Sails	30%	30%	30%	0%
	6306.40	- Pneumatic mattresses	30%	30%	30%	0%
	6306.90	- Other :	30%	30%	30%	0%
63.07		Other made up articles, including dress patterns				
	-	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	30%	30%	30%	0%
	6307.20	- Life-jackets and life-belts	30%	30%	30%	0%
	6307.90.10	--- Face Mask	30%	30%	30%	0%
	6307.90.90	--- Other	30%	30%	30%	0%
63.08	6308.00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Rs. 50/- per kg	Rs. 50/- per kg	Rs. 50/- per kg	Rs. 0 per kg
63.09		Worn clothing and other worn articles				
	6309.00.10	--- Blankets	15%	8%	0%	0%
	6309.00.90	--- Other	15%	8%	0%	0%

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
63.10		Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials				
	6310.10	- Sorted :				
	6310.10.10	Used	15%	8%	0%	0%
	6310.10.90	Other	15%	8%	0%	0%
	6310.90	- Other :				
	6310.90.10	Used	15%	8%	0%	0%
	6310.90.90	Other	15%	8%	0%	0%
64.01		Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes				
	6401.10	- Footwear incorporating a protective metal toe-cap	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 0/- per pair
		- Other footwear :				
	6401.92	-- Covering the ankle but not covering the knee	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 0/- per pair
	6401.99	-- Other	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 0/- per pair
64.02		Other footwear with outer soles and uppers of rubber or plastics				
	-	Sports footwear :				

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	6402.12	-- Ski-boots, cross-country ski footwear and snowboard boots	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 0/- per pair
	6402.19	-- Other :				
	6402.19.19	-- Other	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 0/- per pair
	6402.20	Footwear with upper straps or thongs assembled to the sole by means of plugs	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 0/- per pair
		- Other footwear :				
	6402.91	-- Covering the ankle	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 0/- per pair
	6402.99	-- Other	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 0/- per pair
64.03		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather				
		- Sports footwear :				
	6403.12	-- Ski-boots, cross-country ski footwear and snowboard boots	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 0/- per pair
	6403.19	-- Other :				
	6403.19.19	-- Other	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 0/- per pair
	6403.20	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 0/- per pair
	6403.40	- Other footwear, incorporating a protective metal toe-cap	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 0/- per pair
		- Other footwear with outer soles of leather :				
	6403.51	-- Covering the ankle	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 0/- per pair

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	6403.59	-- Other	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 0/- per pair
	-	Other footwear :				
	6403.91	-- Covering the ankle	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 0/- per pair
	6403.99	-- Other	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 0/- per pair
64.04		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials				
	-	Footwear with outer soles of rubber or plastics :				
	6404.11	-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 0/- per pair
	6404.19	-- Other	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 0/- per pair
	6404.20	- Footwear with outer soles of leather or composition leather	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 0/- per pair
64.05		Other footwear.				
	6405.10	- With uppers of leather or composition leather	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 0/- per pair
	6405.20	- With uppers of textile materials	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 0/- per pair
	6405.90	- Other	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 700/- per pair	Rs. 0/- per pair

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
64.06		Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in- soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof				
	6406.10	- Uppers and parts thereof, other than stiffeners	10% or Rs. 1,400/- per kg	10% or Rs. 1,400/- per kg	10% or Rs. 1,400/- per kg	0% or Rs. 0/- per kg
	6406.20	- Outer soles and heels, of rubber or plastics :				
	6406.20.90	Other	15% or Rs. 70/- per pair	15% or Rs. 70/- per pair	15% or Rs. 70/- per pair	0% or Rs. 0/- per pair
	6406.90	- Other :				
	6406.90.91	Uppers attached to inner soles	Rs. 800/- per pair or Rs.1,300/- per kg	Rs. 800/- per pair or Rs.1,300/- per kg	Rs. 800/- per pair or Rs.1,300/- per kg	Rs. 0/- per pair or Rs.0/- per kg
65.01	6501.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	5%	3%	0%	0%
65.02	6502.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	5%	3%	0%	0%
65.04		Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed				
	6504.00.10	Of palmyrah	10% or Rs. 150/- per kg	10% or Rs. 150/- per kg	10% or Rs. 150/- per kg	0% or Rs. 0/- per kg
	6504.00.90	Other	10% or Rs. 150/- per kg	10% or Rs. 150/- per kg	10% or Rs. 150/- per kg	0% or Rs. 0/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
65.05		Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed				
	6505.00.10	Hair - nets of any material, whether or not lined or trimmed	10% or Rs. 150/- per kg	10% or Rs. 150/- per kg	10% or Rs. 150/- per kg	0% or Rs. 0/- per kg
	6505.00.90	Other	10% or Rs. 150/- per kg	10% or Rs. 150/- per kg	10% or Rs. 150/- per kg	0% or Rs. 0/- per kg
65.06		Other headgear, whether or not lined or trimmed				
	6506.10	Safety headgear:				
	6506.10.10	Basic safety helmets for worksites, mines and similar locations	25% or Rs. 300/- per unit	25% or Rs. 300/- per unit	25% or Rs. 300/- per unit	0% or Rs. 0/- per unit
	6506.10.20	Safety helmets of the kind worn by motor - cycle riders and covering the back of the head down to the base of the wearer's skull, (excluding those of the four National Sub divisions below), neither having a chin -guard protruding from the head cover, nor having provision for attaching such a chin guard, with or without a visor but not having a coated or tinted visor that obstructs identification of the wearer, imported subject to SLS-517 standard	Rs. 250/- per unit	Rs. 250/- per unit	Rs. 250/- per unit	Rs. 0/- per unit
	6506.10.30	Special safety helmets of the kind worn during motor vehicle/ motor cycle racing or sporting events, or for special purposes such as security activities, imported subject to SLS - 517 (Category -A) standard and prior Import Control approval	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6506.10.40	Sporting safety helmets (elongated helmets) of the kind worn push- bicycle racing events, imported subject to prior Import Control approval	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	6506.10.50	Half helmets (not covering the back of the skull) of the kind worn by motorcyclists, imported subject to prior Import Control approval	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	6506.10.90	Other	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 150/- per unit	Rs. 0/- per unit
	-	Other :				
	6506.91	Of rubber or of plastics :				
	6506.91.10	Bathing Caps	10%	10%	10%	0%
	6506.91.90	Other	30% or Rs. 200/- per kg	30% or Rs. 200/- per kg	30% or Rs. 200/- per kg	0% or Rs. 0/- per kg
	6506.99	Of other materials :				
	6506.99.10	Bathing Caps	10%	10%	10%	0%
	6506.99.90	Other	30% or Rs. 200/- per kg	30% or Rs. 200/- per kg	30% or Rs. 200/- per kg	0% or Rs. 0/- per kg
65.07	6507.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	5% or Rs. 75/- per kg	3% or Rs. 38/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
66.01		Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas) (+)				
	6601.10	Garden or similar umbrellas	30% or Rs. 200/- per unit	30% or Rs. 200/- per unit	30% or Rs. 200/- per unit	0% or Rs. 0/- per unit
	-	Other :				
	6601.91	Having a telescopic shaft	30% or Rs. 200/- per unit	30% or Rs. 200/- per unit	30% or Rs. 200/- per unit	0% or Rs. 0/- per unit
	6601.99	Other	30% or Rs. 200/- per unit	30% or Rs. 200/- per unit	30% or Rs. 200/- per unit	0% or Rs. 0/- per unit

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
66.02		Walking-sticks, seat-sticks, whips, riding-crops and the like				
	6602.00.90	Other	10%	10%	10%	0%
67.01	6701.00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes)	5%	3%	0%	0%
67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit				
	6702.10	Of plastics	18% or Rs. 1,000/- per kg	9% or Rs. 500/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	6702.90	Of other materials	18% or Rs. 1,000/- per kg	9% or Rs. 500/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
67.03	6703.00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like	5%	3%	0%	0%
67.04		Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.				
	-	Of synthetic textile materials :				
	6704.11	Complete wigs	10%	10%	10%	0%
	6704.19	Other	10%	10%	10%	0%
	6704.20	Of human hair	10%	10%	10%	0%
	6704.90	Of other materials	10%	10%	10%	0%

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68.01	6801.00	Setts, curbstones and flagstones, of natural stone (except slate)	5%	3%	0%	0%
68.02		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)				
	6802.10	Tiles, cubes and similar articles, whether or not rectangular (including square), the largest face 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	18% or Rs. 35/- per kg	9% or Rs. 18/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	-	Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface :				
	6802.21	Marble, travertine and alabaster	35% or Rs. 35/- per kg	27% or Rs. 27/- per kg	18% or Rs. 18/- per kg	0% or Rs. 0/- per kg
	6802.23	Granite	15% or Rs. 40/- per kg	12% or Rs. 30/- per kg	8% or Rs. 20/- per kg	0% or Rs. 0/- per kg
	6802.29	Other stone	18% or Rs. 15/- per kg	9% or Rs. 8/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	6802.91	Marble, travertine and alabaster				
	6802.91.90	Other	18% or Rs. 15/- per kg	9% or Rs. 8/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	6802.92	Other calcareous stone	18% or Rs. 15/- per kg	9% or Rs. 8/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	6802.93	Granite	18% or Rs. 15/- per kg	9% or Rs. 8/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	6802.99	Other Stone :				
	6802.99.90	Other	35% or Rs. 30/- per kg	27% or Rs. 23/- per kg	18% or Rs. 15/- per kg	0% or Rs. 0/- per kg

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68.03	6803.00	Worked slate and articles of slate or of agglomerated slate	15% or Rs. 50/- per kg	8% or Rs. 25/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
68.05		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				
	6805.10	On a base of woven textile fabric only	10%	5%	0%	0%
	6805.20	On a base of paper or paperboard only	10%	5%	0%	0%
	6805.30	On a base of other materials	10%	5%	0%	0%
68.06		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 68.11 or 68.12 of Chapter 69				
	6806.90	Other	13% or Rs. 15/- per kg	7% or Rs. 8/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
68.08	6808.00	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	10% or Rs. 35/- per kg	5% or Rs. 18/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
68.09		Articles of plaster or of compositions based on plaster				

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	-	Boards, sheets, panels, tiles and similar articles, not ornamented :				
	6809.11	-- Faced or reinforced with paper or paperboard only :				
	6809.11.10	--- Waste gypsum wallboard or plaster boarding arising from the demolishing of building	18% or Rs. 20/- per kg	9% or Rs. 10/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	6809.11.20	--- Gypsum plaster board, both sides with un worked paper or paper board	18% or Rs. 10/- per kg	9% or Rs. 5/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	6809.11.90	--- Other	18% or Rs. 20/- per kg	9% or Rs. 10/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	6809.19	-- Other :				
	6809.19.10	--- Waste gypsum wallboard or laster board arising from the demolishing of building	18% or Rs. 20/- per kg	9% or Rs. 10/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	6809.19.90	--- Other	18% or Rs. 20/- per kg	9% or Rs. 10/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	6809.90	- Other articles	18% or Rs. 20/- per kg	9% or Rs. 10/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
68.10		Articles of cement, of concrete or of artificial stone, whether or not reinforced				
	-	Tiles, flagstones, bricks and similar articles :				
	6810.11	-- Building blocks and bricks :				
	6810.11.10	--- Concrete cement blocks encasing industrial waste sludge	18%	9%	0%	0%
	6810.11.90	--- Other	5%	3%	0%	0%
	6810.19	-- Other	18%	9%	0%	0%
	-	Other articles :				
	6810.91	-- Prefabricated structural components for building or civil engineering	18%	9%	0%	0%

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	6810.99	Other :				
	6810.99.10	Concrete cement blocks encasing industrial waste sludge	5%	3%	0%	0%
	6810.99.90	Other	18%	9%	0%	0%
68.11		Articles of asbestos-cement, of cellulose fibre-cement or the like				
	6811.40	- Containing asbestos :				
	6811.40.10	Corrugated sheets	5%	3%	0%	0%
	6811.40.20	Other sheets, panels, tiles and similar articles	18%	9%	0%	0%
	6811.40.30	Tubes, pipes and tube or pipe fittings	5%	3%	0%	0%
	6811.40.90	Other	18%	9%	0%	0%
	-	Not containing asbestos :				
	6811.81	Corrugated sheets	5%	3%	0%	0%
	6811.82	Other sheets, panels, tiles and similar articles	18%	9%	0%	0%
	6811.89	Other articles :				
	6811.89.90	Other	18%	9%	0%	0%
68.14		Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials				
	6814.10	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	5%	3%	0%	0%
	6814.90	- Other	5%	3%	0%	0%

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68.15		Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included				
		Carbon fibres; articles of carbon fibres for non-electrical uses; other articles of graphite or other carbon for non-electrical uses :				
	6815.11	-- Carbon fibres	10%	5%	0%	0%
	6815.12	-- Fabrics of carbon fibres	10%	5%	0%	0%
	6815.13	-- Other articles of carbon fibres	10%	5%	0%	0%
	6815.19	-- Other	10%	5%	0%	0%
	6815.20	- Articles of peat	5%	3%	0%	0%
	6815.91	-- Containing magnesite, magnesia in the form of periclase, dolomite including in the form of dolime, or chromite	5%	3%	0%	0%
	6815.99	-- Other	10%	5%	0%	0%
69.01		Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths				
	6901.00.90	--- Other	5%	3%	0%	0%
69.02		Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths				
	6902.10	- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, or expressed as MgO, CaO or Cr ₂ O ₃ :				
	6902.10.90	--- Other	5%	3%	0%	0%

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	6902.20	- Containing by weight more than 50% of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	5%	3%	0%	0%
	6902.90	- Other	5%	3%	0%	0%
69.04		Ceramic building bricks, flooring blocks, support or filler tiles and the like				
	6904.10	- Building bricks	15%	8%	0%	0%
	6904.90	- Other	15%	8%	0%	0%
69.05		Roofing tiles, chimney-pots, cowl, chimney liners, architectural ornaments and other ceramic constructional goods				
	6905.10	- Roofing tiles	30%	23%	15%	0%
	6905.90	- Other	15%	8%	0%	0%
69.06	6906.00	Ceramic pipes, conduits, guttering and pipe fittings	15%	8%	0%	0%
69.07		Ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics				
	-	Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 :				
	6907.21	-- Ofa water absorption coefficient by weight not exceeding 0.5% :				
	6907.21.10	--- Wall tiles	35% or Rs. 520/- per m ²	27% or Rs. 390/- per m ²	18% or Rs. 260/- per m ²	0% or Rs. 0/- per m ²

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	6907.21.90	Other	35% or Rs. 520/- per m ²	27% or Rs. 390/- per m ²	18% or Rs. 260/- per m ²	0% or Rs. 0/- per m ²
	6907.22	Of a water absorption coefficient by weight exceeding 0.5% but not exceeding 10%:				
	6907.22.10	Wall tiles	18% or Rs. 260/- per m ²	9% or Rs. 130/- per m ²	0% or Rs. 0/- per m ²	0% or Rs. 0/- per m ²
	6907.22.90	Other	35% or Rs. 520/- per m ²	27% or Rs. 390/- per m ²	18% or Rs. 260/- per m ²	0% or Rs. 0/- per m ²
	6907.23	Of a water absorption coefficient by weight exceeding 10% :				
	6907.23.10	Wall tiles	18% or Rs. 260/- per m ²	9% or Rs. 130/- per m ²	0% or Rs. 0/- per m ²	0% or Rs. 0/- per m ²
	6907.23.90	Other	35% or Rs. 520/- per m ²	27% or Rs. 390/- per m ²	18% or Rs. 260/- per m ²	0% or Rs. 0/- per m ²
	6907.30	Mosaic cubes and the like, other than those of subheading 6907.40 :	35% or Rs. 520/- per m ²	27% or Rs. 390/- per m ²	18% or Rs. 260/- per m ²	0% or Rs. 0/- per m ²
	6907.40	Finishing ceramics	18% or Rs. 260/- per m ²	9% or Rs. 130/- per m ²	0% or Rs. 0/- per m ²	0% or Rs. 0/- per m ²
69.09		Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods				
	-	Ceramic wares for laboratory, chemical or other technical uses :				
	6909.11	Of porcelain or china	5%	3%	0%	0%
	6909.12	Articles having a hardness equivalent to 9 or more on the Mohs scale	5%	3%	0%	0%
	6909.19	Other :				
	6909.19.90	Other	5%	3%	0%	0%
	6909.90	Other	5%	3%	0%	0%

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69.10		Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures				
	6910.10	- Of porcelain or china :				
	6910.10.10	Squatting pans	Rs. 50/- per kg	Rs. 38/- per kg	Rs. 25/- per kg	Rs. 0/- per kg
	6910.10.20	Water closet flushing cisterns and urinal flushing cisterns	Rs. 100/- per kg	Rs. 75/- per kg	Rs. 50/- per kg	Rs. 0/- per kg
	6910.10.30	Water closet pans and water closet suits	Rs. 100/- per kg	Rs. 75/- per kg	Rs. 50/- per kg	Rs. 0/- per kg
	6910.10.90	Other	Rs. 100/- per kg	Rs. 75/- per kg	Rs. 50/- per kg	Rs. 0/- per kg
	6910.90	- Other :				
	6910.90.10	Squatting pans	Rs. 50/- per kg	Rs. 38/- per kg	Rs. 25/- per kg	Rs. 0/- per kg
	6910.90.20	Water closet flushing cisterns and urinal flushing cisterns	Rs. 100/- per kg	Rs. 75/- per kg	Rs. 50/- per kg	Rs. 0/- per kg
	6910.90.30	Water closet pans and water closet suits	Rs. 100/- per kg	Rs. 75/- per kg	Rs. 50/- per kg	Rs. 0/- per kg
	6910.90.90	Other	Rs. 100/- per kg	Rs. 75/- per kg	Rs. 50/- per kg	Rs. 0/- per kg
69.11		Tableware, kitchenware, other household articles and toilet articles, of porcelain or china				
	6911.10	- Tableware and kitchenware	10% or Rs. 120/- per kg	10% or Rs. 120/- per kg	10% or Rs. 120/- per kg	0% or Rs. 0/- per kg
	6911.90	- Other	10% or Rs. 120/- per kg	10% or Rs. 120/- per kg	10% or Rs. 120/- per kg	0% or Rs. 0/- per kg

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69.12		Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china				
	6912.00.10	Tableware	10% or Rs. 120/- per kg	10% or Rs. 120/- per kg	10% or Rs. 120/- per kg	0% or Rs. 0/- per kg
	6912.00.90	Other	10% or Rs. 120/- per kg	10% or Rs. 120/- per kg	10% or Rs. 120/- per kg	0% or Rs. 0/- per kg
69.13		Statuettes and other ornamental ceramic articles				
	6913.10	Of porcelain or china	Rs. 80/- per kg	Rs. 80/- per kg	Rs. 80/- per kg	Rs. 0/- per kg
	6913.90	Other :				
	6913.90.10	Ornaments	Rs. 80/- per kg	Rs. 80/- per kg	Rs. 80/- per kg	Rs. 0/- per kg
	6913.90.90	Other	Rs. 80/- per kg	Rs. 80/- per kg	Rs. 80/- per kg	Rs. 0/- per kg
69.14		Other ceramic articles				
	6914.10	Of porcelain or china :				
	6914.10.10	Handicraft	10% or Rs. 120/- per kg	10% or Rs. 120/- per kg	10% or Rs. 120/- per kg	0% or Rs. 0/- per kg
	6914.10.90	Other	10% or Rs. 120/- per kg	10% or Rs. 120/- per kg	10% or Rs. 120/- per kg	0% or Rs. 0/- per kg
	6914.90	Other :				
	6914.90.10	Handicraft	10% or Rs. 120/- per kg	10% or Rs. 120/- per kg	10% or Rs. 120/- per kg	0% or Rs. 0/- per kg

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	6914.90.90	Other	10% or Rs. 120/- per kg	10% or Rs. 120/- per kg	10% or Rs. 120/- per kg	0% or Rs. 0/- per kg
70.04		Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked				
	7004.20	Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	5%	3%	0%	0%
	7004.90	Other glass	5%	3%	0%	0%
70.05		Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked				
	7005.10	Non-wired glass, having an absorbent, reflecting or non-reflecting layer	5%	3%	0%	0%
		Other non-wired glass :				
	7005.21	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	8%	4%	0%	0%
	7005.29	Other	8%	4%	0%	0%
	7005.30	Wired glass	5%	3%	0%	0%
70.07		Safety glass, consisting of toughened (tempered) or laminated glass				
		Toughened (tempered) safety glass :				
	7007.11	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	8%	4%	0%	0%

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	7007.19	Other	8%	4%	0%	0%
70.09		Glass mirrors, whether or not framed, including rear-view mirrors				
	7009.10	Rear-view mirrors for vehicles	Rs. 25/- per kg	Rs. 13/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
		Other :				
	7009.91	Unframed	5% or Rs. 60/- per kg	3% or Rs. 30/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	7009.92	Framed	5% or Rs. 60/- per kg	3% or Rs. 30/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
70.13		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)				
	7013.10	Of glass-ceramics	Rs. 30/- per kg	Rs. 30/- per kg	Rs. 30/- per kg	Rs. 0/- per kg
		Stemware drinking glasses other than of glass-ceramics :				
	7013.22	Of lead crystal	Rs. 30/- per kg	Rs. 30/- per kg	Rs. 30/- per kg	Rs. 0/- per kg
	7013.28	Other	10% or Rs. 90/- per kg	10% or Rs. 90/- per kg	10% or Rs. 90/- per kg	0% or Rs. 0/- per kg
		Other drinking glasses other than of glass-ceramics :				
	7013.33	Of lead crystal	Rs. 30/- per kg	Rs. 30/- per kg	Rs. 30/- per kg	Rs. 0/- per kg
	7013.37	Other	10% or Rs. 90/- per kg	10% or Rs. 90/- per kg	10% or Rs. 90/- per kg	0% or Rs. 0/- per kg

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	-	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics :				
	7013.41	Of lead crystal	Rs. 30/- per kg	Rs. 30/- per kg	Rs. 30/- per kg	Rs. 0/- per kg
	7013.42	Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	10% or Rs. 90/- per kg	10% or Rs. 90/- per kg	10% or Rs. 90/- per kg	0% or Rs. 0/- per kg
	7013.49	Other	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 0/- per kg
	-	Other glassware :				
	7013.91	Of lead crystal	Rs. 30/- per kg	Rs. 30/- per kg	Rs. 30/- per kg	Rs. 0/- per kg
	7013.99	Other :				
	7013.99.90	Other	10% or Rs. 90/- per kg	10% or Rs. 90/- per kg	10% or Rs. 90/- per kg	0% or Rs. 0/- per kg
70.16		Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms				
		Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	5% or Rs. 50/- per kg	3% or Rs. 25/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	7016.10	-	5% or Rs. 50/- per kg	3% or Rs. 25/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	7016.90	Other				
70.19		Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics)				

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	7019.80	-- Glass wool and articles of glass wool	5%	3%	0%	0%
	7019.90	- Other :				
	7019.90.10	--- Sanitary ware for indoor use	5%	3%	0%	0%
71.13		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal				
	7113.19	-- Of other precious metal, whether or not plated or clad with precious metal :				
		--- Articles				
	7113.19.11	---- Of gold, 22 karat or less	7%	7%	7%	0%
	7113.19.12	---- Of gold, more than 22 karat	7%	7%	7%	0%
	7113.19.19	---- Other	7%	7%	7%	0%
71.17		Imitation Jewellery				
		- Of base metal, whether or not plated with precious metal :				
	7117.11	-- Cuff-links and studs	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 0/- per kg
	7117.90	- Other	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 150/- per kg	Rs. 0/- per kg
72.10		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated				
		- Otherwise plated or coated with zinc :				
	7210.41	-- Corrugated	10%	8%	5%	0%

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	7210.49	-- Other :				
	7210.49.90	--- Other	5%	3%	0%	0%
72.13		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel				
		Containing indentations, ribs, grooves or other deformations produced during the rolling process :				
	7213.10	-				
	7213.10.10	--- Flattened circles and modified rectangles	Rs. 5/- per kg	Rs. 3/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	7213.10.90	--- Other	5% or Rs. 13/- per kg	3% or Rs. 7/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	7213.20	- Other, of free-cutting steel	Rs. 5/- per kg	Rs. 3/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
		- Other :				
	7213.91	-- Of circular cross-section measuring less than 14 mm in diameter				
	7213.91.10	---- Circular cross-section measuring less than 8 mm	Rs. 5/- per kg	Rs. 3/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
72.14		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				
	7214.10	- Forged :				
	7214.10.10	--- Flattened circles and modified rectangles	Rs. 5/- per kg	Rs. 3/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	7214.10.90	--- Other	5% or Rs. 20/- per kg	3% or Rs. 10/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	7214.20	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling :				
	7214.20.10	--- Flattened circles and modified rectangles	Rs. 10/- per kg	Rs. 8/- per kg	Rs. 5/- per kg	Rs. 0/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	7214.20.90	Other	5% or Rs. 25/- per kg	3% or Rs. 13/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	7214.30	Other, of free-cutting steel	Rs. 5/- per kg	Rs. 3/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	-	Other :				
	7214.91	Of rectangular (other than square) cross-section :				
	7214.91.10	Flat bars of a width not exceeding 30 mm and thickness not exceeding 6 mm, containing by weight less than 0.25% of carbon	5% or Rs. 20/- per kg	3% or Rs. 10/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	7214.91.20	Other, containing by weight less than 0.25% of carbon, other than flat bars	5% or Rs. 20/- per kg	3% or Rs. 10/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	7214.91.90	Other	Rs. 5/- per kg	Rs. 3/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	7214.99	Other	Rs. 5/- per kg	Rs. 3/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
72.16		Angles, shapes and sections of iron or non-alloy steel (#)				
	7216.10	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	Rs. 5/- per kg	Rs. 3/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
		L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm :				
	7216.21	L sections	5% or Rs. 20/- per kg	3% or Rs. 10/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	7216.22	T sections	Rs. 5/- per kg	Rs. 3/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
72.17		Wire of iron or non-alloy steel				
	7217.20	Plated or coated with zinc :				
	7217.20.20	Wire of a solid cross section in the shape of circles measuring 1.6 mm in diameter or more but not exceeding 4 mm	Rs. 6/- per kg	Rs. 3/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	7217.20.90	Other	Rs. 6/- per kg	Rs. 3/- per kg	Rs. 0/- per kg	Rs. 0/- per kg

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	7217.90	- Other				
	7217.90.10	Plated or coated with plastics	Rs. 7/- per kg	Rs. 6/- per kg	Rs. 4/- per kg	Rs. 0/- per kg
	7217.90.90	Other	Rs. 6/- per kg	Rs. 3/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
72.25		Flat-rolled products of other alloy steel, of a width of 600 mm or more				
	-	Other :				
	7225.99	Other	5% or Rs. 18/- per kg	3% or Rs. 9/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
72.29		Wire of other alloy steel.				
	7229.90	Other	Rs. 6/- per kg	Rs. 3/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
73.06		Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel				
	7306.30	Other, welded, of circular cross-section, of iron or non-alloy steel	13%	7%	0%	0%
	7306.40	Other, welded, of circular cross-section, of stainless steel :				
	7306.40.10	Over 20 cm diameter	4%	2%	0%	0%
	7306.40.90	Other	4%	2%	0%	0%
	-	Other, welded, of non-circular cross-section :				
	7306.61	Of square or rectangular cross-section :				
	7306.61.90	Other	13%	7%	0%	0%
	7306.69	Of other non-circular cross-section :				

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	7306.69.90	Other	10%	5%	0%	0%
	7306.90	Other :				
	7306.90.90	Other	10%	5%	0%	0%
73.08		Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge- sections, lock-gates, towers, lattice masts, roofs, roofing frame- works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron 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				
	7308.10	Bridges and bridge-sections	10%	8%	5%	0%
	7308.20	Towers and lattice masts:				
	7308.20.10	For lamps, traffic signals, telecommunication purpose and the like other than goods in heading 94.05	15%	12%	8%	0%
	7308.20.90	Other	10%	8%	5%	0%
	7308.30	Doors, windows and their frames and thresholds for doors	10%	8%	5%	0%
	7308.90	Other:				
	7308.90.10	For lamps, traffic signals, telecommunication purpose and the like other than goods in heading 94.05	15%	12%	8%	0%
	7308.90.90	Other	10%	8%	5%	0%
73.13	7313.00	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	5%	3%	0%	0%

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73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel				
		- Woven cloth :				
	7314.12	-- Endless bands for machinery, of stainless steel	5%	3%	0%	0%
	7314.14	-- Other woven cloth, of stainless steel	5%	3%	0%	0%
	7314.19	-- Other	5%	3%	0%	0%
	7314.20	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	8%	4%	0%	0%
		- Other grill, netting and fencing, welded at the intersection :				
	7314.31	-- Plated or coated with zinc	8%	4%	0%	0%
	7314.39	-- Other	5%	3%	0%	0%
		- Other cloth, grill, netting and fencing :				
	7314.41	-- Plated or coated with zinc	8%	4%	0%	0%
	7314.42	-- Coated with plastics	8%	4%	0%	0%
	7314.49	-- Other	8%	4%	0%	0%
	7314.50	- Expanded metal	5%	3%	0%	0%
73.17	7317.00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper	5% or Rs. 20/- per kg	3% or Rs. 10/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
73.18		Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel				

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		- Threaded articles :				
	7318.11	-- Coach screws	Rs. 4/- per kg	Rs. 2/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	7318.12	-- Other wood screws	5% or Rs. 10/- per kg	3% or Rs. 5/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
73.19		Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, or iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included				
	7319.40	- Safety pins and other pins	10% or Rs. 20/- per kg	10% or Rs. 20/- per kg	10% or Rs. 20/- per kg	0% or Rs. 0/- per kg
73.20		Springs and leaves for springs, of iron or steel				
	7320.10	- Leaf-springs and leaves therefor	5% or Rs. 30/- per kg	3% or Rs. 15/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
73.21		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				
		- Cooking appliances and plate warmers :				
	7321.11	-- For gas fuel or for both gas and other fuels	10%	10%	10%	0%

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73.22		Radiators for central heating, 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				
		- Radiators and parts thereof :				
	7322.11	-- Of cast iron	5%	3%	0%	0%
	7322.19	-- Other	5%	3%	0%	0%
	7322.90	- Other	5%	3%	0%	0%
73.23		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				
		- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	25% or Rs. 40/- per kg	25% or Rs. 40/- per kg	25% or Rs. 40/- per kg	0% or Rs. 0/- per kg
		- Other :				
	7323.10	-- Of cast iron, not enamelled	25% or Rs. 25/- per kg	25% or Rs. 25/- per kg	25% or Rs. 25/- per kg	0% or Rs. 0/- per kg
	7323.92	-- Of cast iron, enamelled	25% or Rs. 40/- per kg	25% or Rs. 40/- per kg	25% or Rs. 40/- per kg	0% or Rs. 0/- per kg
	7323.93	-- Of stainless steel	25% or Rs. 120/- per kg	25% or Rs. 120/- per kg	25% or Rs. 120/- per kg	0% or Rs. 0/- per kg
	7323.94	-- Of iron (other than cast iron) or steel, enamelled	25% or Rs. 40/- per kg	25% or Rs. 40/- per kg	25% or Rs. 40/- per kg	0% or Rs. 0/- per kg
	7323.99	-- Other	25% or Rs. 40/- per kg	25% or Rs. 40/- per kg	25% or Rs. 40/- per kg	0% or Rs. 0/- per kg

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73.24		Sanitary ware and parts thereof, of iron or steel				
	7324.10	- Sinks and wash basins, of stainless steel :				
	7324.10.10	--- Sinks	10%	5%	0%	0%
		- Baths :				
	7324.21	-- Of cast iron, whether or not enamelled	8%	4%	0%	0%
	7324.29	-- Other	8%	4%	0%	0%
	7324.90	- Other, including parts	5%	3%	0%	0%
74.08		Copper wire				
	-	Of refined copper :				
	7408.19	-- Other	5%	3%	0%	0%
74.13	7413.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	5%	3%	0%	0%
74.15		Nails, tacks, drawing pins, staples (other than those of heading 83.05) 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				
	7415.10	- Nails and tacks, drawing pins, staples and similar articles	5% or Rs. 110/- per kg	3% or Rs. 55/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	-	Other threaded articles :				

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	7415.33.10	Screws for wood	5% or Rs. 110/- per kg	3% or Rs. 55/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
74.18		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				
	7418.10	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like				
	7418.10.10	Pot scourers and scouring or polishing pads, gloves and the like	20%	20%	20%	0%
	7418.10.20	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper	20%	20%	20%	0%
	7418.10.90	Other	20%	20%	20%	0%
	7418.20	Sanitary ware and parts thereof	10%	5%	0%	0%
74.19		Other articles of copper				
	7419.80	Other				
	7419.80.90	Other	10%	5%	0%	0%
76.04		Aluminium bars, rods and profiles				
	7604.10	Of aluminium, not alloyed	10%	8%	5%	0%
		Of aluminium alloys :				
	7604.21	Hollow profiles	10%	8%	5%	0%

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76.05		Aluminium wire				
		- Of aluminium, not alloyed :				
	7605.19	-- Other	5%	3%	0%	0%
76.08		Aluminium tubes and pipes				
		- Of aluminium, not alloyed	10%	8%	5%	0%
76.10		Aluminium structures (excluding prefabricated buildings of heading 94.06) 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, roads, profiles, tubes and the like, prepared for use in structures.				
		- Doors, windows and their frames and thresholds for doors	20% or Rs. 400/- per kg	15% or Rs. 300/- per kg	10% or Rs. 200/- per kg	0% or Rs. 0/- per kg
	7610.90	- Other				
	7610.90.90	--- Other	15%	12%	8%	0%
76.14		Stranded wire, cables, plaited bands and the like, of aluminium not electrically insulated				
		- With steel core	5%	3%	0%	0%
	7614.90	- Other	5%	3%	0%	0%

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76.15		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				
	7615.10	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like :				
	7615.10.10	Pot scourers and scouring or polishing pads, gloves and the like	10%	10%	10%	0%
	7615.10.20	Pressure cookers and parts thereof	10%	10%	10%	0%
	7615.10.90	Other	20%	20%	20%	0%
	7615.20	Sanitary ware and parts thereof :				
	7615.20.10	Sinks	5%	3%	0%	0%
76.16		Other articles of aluminium				
		Other :				
	7616.91	Cloth, grill, netting and fencing, of aluminium wire :				
	7616.91.10	Gauze cloth, grill and netting, reinforcing fabric of aluminium wire	5%	3%	0%	0%
	7616.99	Other :				
	7616.99.20	Rubber coagulating pans	5%	3%	0%	0%
	7616.99.40	Expanded metal of aluminium	5%	3%	0%	0%
	7616.99.90	Other	5%	3%	0%	0%
82.12		Razors and razor blades (including razor blade blanks in strips)				

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	8212.10	- Razors :				
	8212.10.90	--- Other	10%	10%	10%	0%
	8212.90	- Other parts	10%	10%	10%	0%
82.14		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)				
	8214.10	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	10% or Rs. 90/- per kg	10% or Rs. 90/- per kg	10% or Rs. 90/- per kg	0% or Rs. 0/- per kg
	8214.20	- Manicure or pedicure sets and instruments (including nail files)	10% or Rs. 90/- per kg	10% or Rs. 90/- per kg	10% or Rs. 90/- per kg	0% or Rs. 0/- per kg
	8214.90	- Other	10% or Rs. 90/- per kg	10% or Rs. 90/- per kg	10% or Rs. 90/- per kg	0% or Rs. 0/- per kg
83.01		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				
	8301.10	- Padlocks	Rs. 18/- per kg	Rs. 9/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	8301.30	- Locks of a kind used for furniture	Rs. 18/- per kg	Rs. 9/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	8301.40	- Other locks	Rs. 18/- per kg	Rs. 9/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	8301.50	- Clasps and frames with clasps, incorporating locks	Rs. 18/- per kg	Rs. 9/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	8301.60	- Parts	Rs. 18/- per kg	Rs. 9/- per kg	Rs. 0/- per kg	Rs. 0/- per kg

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83.02		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 closers of base metal				
	8302.10	- Hinges :				
	8302.10.10	--- Of aluminium	Rs. 18/- per kg	Rs. 9/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
	8302.10.20	--- Of steel	5% or Rs. 55/- per kg	3% or Rs. 28/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	8302.10.90	--- Other	5% or Rs. 25/- per kg	3% or Rs. 13/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	8302.20	- Castors	5% or Rs. 25/- per kg	3% or Rs. 13/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	8302.30	- Other mountings, fittings and similar articles suitable for motor vehicles	Rs. 10/- per kg	Rs. 5/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
		- Other mountings, fittings and similar articles :				
	8302.41	-- Suitable for buildings	5% or Rs. 25/- per kg	3% or Rs. 13/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	8302.42	-- Other, suitable for furniture	5% or Rs. 25/- per kg	3% or Rs. 13/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	8302.49	-- Other	5% or Rs. 25/- per kg	3% or Rs. 13/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	8302.50	- Hat-racks, hat-pegs, brackets and similar fixtures	5% or Rs. 25/- per kg	3% or Rs. 13/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	8302.60	- Automatic door closers	Rs. 10/- per kg	Rs. 5/- per kg	Rs. 0/- per kg	Rs. 0/- per kg
83.03	8303.00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal	5% or Rs. 25/- per kg	3% or Rs. 13/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg

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83.04	8304.00	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 94.03	5% or Rs. 10/- per kg	3% or Rs. 5/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
83.05		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				
	8305.10	- Fittings for loose-leaf binders or files	5% or Rs. 45/- per kg	3% or Rs. 23/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	8305.20	- Staples in strips	5% or Rs. 45/- per kg	3% or Rs. 23/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	8305.90	- Other, including parts	5% or Rs. 45/- per kg	3% or Rs. 23/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
83.06		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				
	8306.10	- Bells, gongs and the like :				
	8306.10.90	Other	5% or Rs. 45/- per kg	3% or Rs. 23/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
		- Statuettes and other ornaments :				
	8306.21	-- Plated with precious metal	10% or Rs. 90/- per kg	10% or Rs. 90/- per kg	10% or Rs. 90/- per kg	0% or Rs. 0/- per kg
	8306.29	-- Other	10% or Rs. 90/- per kg	10% or Rs. 90/- per kg	10% or Rs. 90/- per kg	0% or Rs. 0/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	8306.30	- Photograph, picture or similar frames; mirrors	10% or Rs. 90/- per kg	10% or Rs. 90/- per kg	10% or Rs. 90/- per kg	0% or Rs. 0/- per kg
83.07		Flexible tubing of base metal, with or without fittings				
	8307.10	- Of iron or steel :				
	8307.10.10	--- Intended for transfer of liquefied petroleum gas	4%	2%	0%	0%
	8307.10.90	--- Other	4%	2%	0%	0%
	8307.90	-- Of other base metal :				
	8307.90.10	--- Intended for transfer of liquefied petroleum gas	4%	2%	0%	0%
	8307.90.90	--- Other	4%	2%	0%	0%
83.09		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				
	8309.10	- Crown corks	Rs. 75/- per kg or Rs. 0.10/- per unit	Rs. 38/- per kg or Rs. 0.05/- per unit	Rs. 0/- per kg or Rs. 0/- per unit	Rs. 0/- per kg or Rs. 0/- per unit
	8309.90	- Other :				
	8309.90.10	--- Roll-over capsules	5% or Rs. 125/- per kg or Rs. 0.25/- per unit	3% or Rs. 63/- per kg or Rs. 0.13/- per unit	0% or Rs. 0/- per kg or Rs. 0/- per unit	0% or Rs. 0/- per kg or Rs. 0/- per unit
	8309.90.20	--- Fastening of iron or steel for sealing bags	5% or Rs. 35/- per kg	3% or Rs. 18/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	8309.90.90	--- Other	Rs. 15/- per kg	Rs. 8/- per kg	Rs. 0/- per kg	Rs. 0/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
83.10	8310.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05	5% or Rs. 60/- per kg	3% or Rs. 30/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
84.13		Pumps for liquids, whether or not fitted with a measuring device; liquid elevators				
	8413.60	- Other rotary positive displacement pumps	5%	3%	0%	0%
	8413.70	- Other centrifugal pumps :				
		--- Water pumps except submersible pumps, having an inlet and outlet of a internal diameter not exceeding 15 cm :				
	8413.70.11	---- Used	5%	3%	0%	0%
	8413.70.19	---- Other	5%	3%	0%	0%
84.15		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				
	8415.10	- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split system" :				
	8415.10.10	--- Used / reconditioned	10%	10%	10%	0%
		--- "Split system" :				
	8415.10.21	---- Of a capacity not exceeding 9,000 BTU	10% or Rs. 5,000/- per unit	10% or Rs. 5,000/- per unit	10% or Rs. 5,000/- per unit	0% or Rs. 0/- per unit
	8415.10.22	---- Of a capacity exceeding 9,000 BTU and not exceeding 12,000 BTU	10% or Rs. 5,800/- per unit	10% or Rs. 5,800/- per unit	10% or Rs. 5,800/- per unit	0% or Rs. 0/- per unit

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	8415.10.23	Of a capacity exceeding 12,000 BTU and not exceeding 18,000 BTU	10% or Rs. 7,000/- per unit	10% or Rs. 7,000/- per unit	10% or Rs. 7,000/- per unit	0% or Rs. 0/- per unit
	8415.10.24	Of a capacity exceeding 18,000 BTU and not exceeding 24,000 BTU	10% or Rs. 9,800/- per unit	10% or Rs. 9,800/- per unit	10% or Rs. 9,800/- per unit	0% or Rs. 0/- per unit
	8415.10.25	Of a capacity exceeding 24,000 BTU and not exceeding 30,000 BTU	10% or Rs. 13,200/- per unit	10% or Rs. 13,200/- per unit	10% or Rs. 13,200/- per unit	0% or Rs. 0/- per unit
	8415.10.29	Other	10%	10%	10%	0%
		Self-contained :				
	8415.10.31	Of a capacity not exceeding 9,000 BTU	10% or Rs. 3,200/- per unit	10% or Rs. 3,200/- per unit	10% or Rs. 3,200/- per unit	0% or Rs. 0/- per unit
	8415.10.32	Of a capacity exceeding 9,000 BTU and not exceeding 12,000 BTU	10% or Rs. 4,000/- per unit	10% or Rs. 4,000/- per unit	10% or Rs. 4,000/- per unit	0% or Rs. 0/- per unit
	8415.10.33	Of a capacity exceeding 12,000 BTU and not exceeding 18,000 BTU	10% or Rs. 5,600/- per unit	10% or Rs. 5,600/- per unit	10% or Rs. 5,600/- per unit	0% or Rs. 0/- per unit
	8415.10.34	Of a capacity exceeding 18,000 BTU and not exceeding 24,000 BTU	10% or Rs. 11,800/- per unit	10% or Rs. 11,800/- per unit	10% or Rs. 11,800/- per unit	0% or Rs. 0/- per unit
	8415.10.35	Of a capacity exceeding 24,000 BTU and not exceeding 30,000 BTU	10% or Rs. 15,600/- per unit	10% or Rs. 15,600/- per unit	10% or Rs. 15,600/- per unit	0% or Rs. 0/- per unit
	8415.10.39	Other	10%	10%	10%	0%
	8415.20	Of a kind used for persons, in motor vehicles :				
	8415.20.10	Used / reconditioned	5%	3%	0%	0%
	8415.20.90	Other	5%	3%	0%	0%

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	8415.90	- Parts :				
		--- Outdoor units of split type air conditioning machines :				
	8415.90.11	---- Used / reconditioned	5% or Rs. 7,450/- per unit	3% or Rs. 3,725/- per unit	0% or Rs. 0/- per unit	0% or Rs. 0/- per unit
	8415.90.19	---- Other	5% or Rs. 7,450 per unit	3% or Rs. 3,725/- per unit	0% or Rs. 0/- per unit	0% or Rs. 0/- per unit
		--- Indoor units of split type air conditioning machines :				
	8415.90.21	---- Used / reconditioned	5% or Rs. 7,450/- per unit	3% or Rs. 3,725/- per unit	0% or Rs. 0/- per unit	0% or Rs. 0/- per unit
	8415.90.29	---- Other	5% or Rs. 7,450/- per unit	3% or Rs. 3,725/- per unit	0% or Rs. 0/- per unit	0% or Rs. 0/- per unit
84.18						
		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15				
	8418.30	- Freezers of the chest type, not exceeding 800 l capacity :				
	8418.30.10	--- Not exceeding 566 l used / reconditioned	10%	10%	10%	0%
	8418.30.20	--- Other, not exceeding 566 l	10%	10%	10%	0%
	8418.40	- Freezers of the upright type, not exceeding 900 l capacity :				
	8418.40.10	--- Not exceeding 566 l used / reconditioned	10%	10%	10%	0%
	8418.40.20	--- Other, not exceeding 566 l	10%	10%	10%	0%
	8418.91	-- Furniture designed to receive refrigerating or freezing equipment :				
	8418.91.20	--- Other cabinets	5%	3%	0%	0%

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84.21		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases				
	8421.23	Oil or petrol-filters for internal combustion engines:				
	8421.23.90	Other	5%	3%	0%	0%
	-	Filtering or purifying machinery and apparatus for gases :				
	8421.31	Intake air filters for internal combustion engines	5%	3%	0%	0%
	8421.32	Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines	5%	3%	0%	0%
	8421.99	Other :				
	8421.99.10	Replacement oil filter cartridges (elements) for internal combustion engines	5%	3%	0%	0%
	8421.99.20	Replacement air filter cartridges (elements) for internal combustion engines	5%	3%	0%	0%
84.23		Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds				
	8423.10	Personal weighing machines, including baby scales; household scales :				
	8423.10.20	Household scales	10%	10%	10%	0%
	-	Other weighing machinery :				
	8423.81	Having a maximum weighing capacity not exceeding 30 kg	5%	3%	0%	0%
	8423.82	Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	5%	3%	0%	0%

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	8423.90	- Weighing machine weights of all kinds; parts of weighing machinery :				
	8423.90.10	Weights	5%	3%	0%	0%
84.50		Household or laundry-type washing machines, including machines which both wash and dry				
	-	Machines, each of a dry linen capacity not exceeding 10 kg :				
	8450.11	Fully-automatic machines :				
	8450.11.20	Used / reconditioned	10%	10%	10%	0%
		Other, top loading :				
	8450.11.31	Of a dry linen capacity less than 4 kg	10% or Rs. 2,200/- per unit	10% or Rs. 2,200/- per unit	10% or Rs. 2,200/- per unit	0% or Rs. 0/- per unit
	8450.11.32	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	10% or Rs. 2,600/- per unit	10% or Rs. 2,600/- per unit	10% or Rs. 2,600/- per unit	0% or Rs. 0/- per unit
	8450.11.33	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	10% or Rs. 3,100/- per unit	10% or Rs. 3,100/- per unit	10% or Rs. 3,100/- per unit	0% or Rs. 0/- per unit
	8450.11.34	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	10% or Rs. 3,500/- per unit	10% or Rs. 3,500/- per unit	10% or Rs. 3,500/- per unit	0% or Rs. 0/- per unit
	8450.11.39	Other	10%	10%	10%	0%
		Other, front loading :				
	8450.11.41	Of a dry linen capacity less than 4 kg	10% or Rs. 2,600/- per unit	10% or Rs. 2,600/- per unit	10% or Rs. 2,600/- per unit	0% or Rs. 0/- per unit

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	8450.11.42	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	10% or Rs. 3,300/- per unit	10% or Rs. 3,300/- per unit	10% or Rs. 3,300/- per unit	0% or Rs. 0/- per unit
	8450.11.43	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	10% or Rs. 3,800/- per unit	10% or Rs. 3,800/- per unit	10% or Rs. 3,800/- per unit	0% or Rs. 0/- per unit
	8450.11.44	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	10% or Rs. 4,400/- per unit	10% or Rs. 4,400/- per unit	10% or Rs. 4,400/- per unit	0% or Rs. 0/- per unit
	8450.11.49	Other	10%	10%	10%	0%
	8450.12	Other machines, with built-in centrifugal drier :				
	8450.12.20	Used / reconditioned	10%	10%	10%	0%
		Other :				
	8450.12.31	Of a dry linen capacity less than 4 kg	10% or Rs. 1,000/- per unit	10% or Rs. 1,000/- per unit	10% or Rs. 1,000/- per unit	0% or Rs. 0/- per unit
	8450.12.32	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	10% or Rs. 1,500/- per unit	10% or Rs. 1,500/- per unit	10% or Rs. 1,500/- per unit	0% or Rs. 0/- per unit
	8450.12.33	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	10% or Rs. 2,000/- per unit	10% or Rs. 2,000/- per unit	10% or Rs. 2,000/- per unit	0% or Rs. 0/- per unit
	8450.12.34	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	10% or Rs. 2,600/- per unit	10% or Rs. 2,600/- per unit	10% or Rs. 2,600/- per unit	0% or Rs. 0/- per unit
	8450.12.39	Other	10%	10%	10%	0%
	8450.19	Other :				
	8450.19.20	Used / reconditioned	10%	10%	10%	0%
		Other :				

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	8450.19.31	Of a dry linen capacity less than 4 kg	10% or Rs. 1,000/- per unit	10% or Rs. 1,000/- per unit	10% or Rs. 1,000/- per unit	0% or Rs. 0/- per unit
	8450.19.32	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	10% or Rs. 1,500/- per unit	10% or Rs. 1,500/- per unit	10% or Rs. 1,500/- per unit	0% or Rs. 0/- per unit
	8450.19.33	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	10% or Rs. 2,000/- per unit	10% or Rs. 2,000/- per unit	10% or Rs. 2,000/- per unit	0% or Rs. 0/- per unit
	8450.19.34	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	10% or Rs. 2,600/- per unit	10% or Rs. 2,600/- per unit	10% or Rs. 2,600/- per unit	0% or Rs. 0/- per unit
	8450.19.39	Other	10%	10%	10%	0%
84.52		Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles				
	8452.10	Sewing machines of the household type :				
	8452.10.10	Completely knocked-down, excluding furniture and stands	5%	5%	5%	0%
	8452.10.90	Other	5%	5%	5%	0%
	8452.90	Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines :				
	8452.90.10	Furniture, bases and covers for sewing machines and parts thereof	5%	3%	0%	0%
84.79		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter				
	8479.20	Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils :				

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	8479.20.10	Special grinders, crushers, or presses for oil seeds or oleaginous fruits	5%	3%	0%	0%
85.01		Electric motors and generators (excluding generating sets).				
	8501.40	Other AC motors, single-phase :				
	8501.40.20	Motors for fans of heading 8414.51	5% or Rs. 110/- per unit	3% or Rs. 55/- per unit	0% or Rs. 0/- per unit	0% or Rs. 0/- per unit
85.04		Electrical transformers, static converters (for example, rectifiers) and inductors				
	8504.10	Ballasts for discharge lamps or tubes :				
	8504.10.10	Contaminated with or containing Polychlorinated biphenyls (PCB)	4%	2%	0%	0%
	8504.10.90	Other	4%	2%	0%	0%
	8504.22	Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA :				
	8504.22.30	Other, contaminated with or containing Polychlorinated biphenyls (PCB)	4%	2%	0%	0%
	8504.22.90	Other	4%	2%	0%	0%
	8504.23	Having a power handling capacity exceeding 10,000 kVA :				
	8504.23.10	Contaminated with or containing Polychlorinated biphenyls (PCB)	4%	2%	0%	0%
	8504.23.90	Other	4%	2%	0%	0%
	8504.50	Other inductors :				
	8504.50.10	Contaminated with or containing Polychlorinated biphenyls (PCB)	4%	2%	0%	0%

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	8504.50.90	Other	4%	2%	0%	0%
	8504.90	Parts :				
	8504.90.10	Contaminated with or containing Polychlorinated biphenyls (PCB)	4%	2%	0%	0%
	8504.90.90	Other	4%	2%	0%	0%
85.06		Primary cells and primary batteries				
	8506.10	Manganese dioxide :				
	8506.10.10	Size "D"	10%	10%	10%	0%
85.07		Electric accumulators, including separators therefor, whether or not rectangular (including square)				
	8507.10	Lead-acid, of a kind used for starting piston engines :				
	8507.10.10	Sealed type accumulators filled with acid solution and ready for use	10% or Rs. 130/- per kg	8% or Rs. 98/- per kg	5% or Rs. 65/- per kg	0% or Rs. 0/- per kg
	8507.10.90	Other	10% or Rs. 130/- per kg	8% or Rs. 98/- per kg	5% or Rs. 65/- per kg	0% or Rs. 0/- per kg
85.09		Electro-mechanical domestic appliances, with self- contained electric motor, other than vacuum cleaners of heading 85.08				
	8509.40	Food grinders and mixers; fruit or vegetable juice extractors	Rs. 180/- per unit	Rs. 180/- per unit	Rs. 180/- per unit	Rs. 0/- per unit
85.16		Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-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 85.45				

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	8516.10	- Electric instantaneous or storage water heaters and immersion heaters	10%	10%	10%	0%
		- Electric space heating apparatus and electric soil heating apparatus				
	8516.21	-- Storage heating radiators	10%	10%	10%	0%
	8516.29	-- Other	10%	10%	10%	0%
	8516.60	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters :				
	8516.60.90	--- Other	10%	10%	10%	0%
85.24		Flat panel display modules, whether or not incorporating touch- sensitive screens				
		- Without drivers or control circuits :				
	8524.11	-- Of liquid crystals	5%	3%	0%	0%
	8524.12	-- Of organic light-emitting diodes (OLED)	5%	3%	0%	0%
	8524.19	-- Other	5%	3%	0%	0%
		- Other :				
	8524.91	-- Of liquid crystals	5%	3%	0%	0%
	8524.92	-- Of organic light-emitting diodes (OLED)	5%	3%	0%	0%
	8524.99	-- Other	5%	3%	0%	0%
85.27		Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.				
	-	Radio-broadcast receivers capable of operating without an external source of power :				

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	8527.19	Other :	7%	7%	7%	0%
85.29		Parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28				
	8529.10	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith :				
	8529.10.10	Parabolic antennas and parabolic reflector dishes for satellite television reception	5%	3%	0%	0%
	8529.10.20	Other outdoor TV antennas / aerials	5% or Rs. 115/- per unit	3% or Rs. 58/- per unit	0% or Rs. 0/- per unit	0% or Rs. 0/- per unit
	8529.10.30	Other TV antennas / aerials	5%	3%	0%	0%
85.36		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				
	-	Lamp-holders, plugs and sockets :				
	8536.61	Lamp-holders :				
	8536.61.90	Other	10%	8%	5%	0%
	8536.69	Other :				
	8536.69.21	13A, plugs and sockets of Type-G as defined by international Electrotechnical Commission (IEC); adaptors, connection units etc. which are compatible with 13A plugs and sockets of Type-G as defined by IEC	5%	3%	0%	0%

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	8536.69.22	Other shaver sockets, universal sockets and travel adaptors	5%	3%	0%	0%
	8536.69.29	Other	5%	3%	0%	0%
	8536.69.90	Other	10%	8%	5%	0%
85.38		Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus				
	8538.10	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	10%	8%	5%	0%
85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light- emitting diode (LED) light sources				
	8539.22	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V				
	8539.22.10	Sealed glass envelopes consist of filament imported for the manufacture of lamps	10% or Rs. 40/- per unit	10% or Rs. 40/- per unit	10% or Rs. 40/- per unit	0% or Rs. 0/- per unit
	8539.22.20	Other, of a power not exceeding 25 W	10% or Rs. 40/- per unit	10% or Rs. 40/- per unit	10% or Rs. 40/- per unit	0% or Rs. 0/- per unit
	8539.22.90	Other	10% or Rs. 40/- per unit	10% or Rs. 40/- per unit	10% or Rs. 40/- per unit	0% or Rs. 0/- per unit
		Light-emitting diode (LED) light sources :				
	8539.51	Light-emitting diode (LED) modules	5%	3%	0%	0%
85.44		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				

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	-	Winding wire :				
	8544.11	Of copper :				
	8544.11.10	Lacquered enameled or anodized wire exceeding 0.120 mm (SWG 15.5 or AWG 14) and not exceeding 1.60 mm (SWG 41 or AWG 38) cross section	5%	3%	0%	0%
	8544.20	Co-axial cable and other co-axial electric conductors :				
	8544.20.10	Co-axial cables	10%	8%	5%	0%
	8544.20.90	Other	5%	3%	0%	0%
	-	Other electric conductors, for a voltage not exceeding 1,000 V:				
	8544.42	Fitted with connectors :				
	---	Other :				
	8544.42.91	Fitted with 13A, plugs and sockets of Type-G as defined by International Electrotechnical Commission	10%	8%	5%	0%
	8544.42.99	Other	5%	3%	0%	0%
	8544.49	Other :				
	8544.49.10	For a voltage not exceeding 80 V	5%	3%	0%	0%
	8544.49.20	Other up to four cored unarmoured wire and cable not exceeding 16 mm2 conductor cross-section per core	10%	8%	5%	0%
	8544.49.30	Other single and multi-cored wire and cable not exceeding 185 mm2 conductor cross-section per core	10%	8%	5%	0%
	8544.49.40	Other armoured and underground cables not exceeding 150 mm2 conductor cross-section per core	10%	8%	5%	0%
85.49		Electrical and electronic waste and scrap				
	-	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators :				

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	8549.11	Waste and scrap of lead-acid accumulators				
	8549.11.10	Spent	5%	3%	0%	0%
	8549.12	Other, containing lead, cadmium or mercury				
	8549.12.10	Spent	5%	3%	0%	0%
	8549.13	Sorted by chemical type and not containing lead, cadmium or mercury				
	8549.13.10	Spent	5%	3%	0%	0%
	8549.14	Unsorted and not containing lead, cadmium or mercury				
	8549.14.10	Spent	5%	3%	0%	0%
	8549.19	Other				
	8549.19.10	Spent	5%	3%	0%	0%
87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05				
	8708.22	Front windcreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter	5%	3%	0%	0%
	8708.29	Other :				
	8708.29.10	"Cut-portions" of bodies and cabs	5% or Rs. 40,000/- per cut portion	3% or Rs. 20,000/- per cut portion	0% or Rs. 0/- per cut portion	0% or Rs. 0/- per cut portion
	8708.29.90	Other	5%	3%	0%	0%
	8708.30	Brakes and servo-brakes; parts thereof	5%	3%	0%	0%
	8708.40	Gear boxes and parts thereof	5%	3%	0%	0%
	8708.50	Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	5%	3%	0%	0%

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	8708.70	- Road wheels and parts and accessories thereof :				
	8708.70.10	--- Rims fitted with tyres, showing signs of wear	5%	3%	0%	0%
	8708.70.20	--- Other, rims fitted with tyres	5%	3%	0%	0%
	8708.70.90	--- Other	5%	3%	0%	0%
	8708.80	- Suspension systems and parts thereof (including shock-absorbers)	5%	3%	0%	0%
	-	- Other parts and accessories :				
	8708.91	-- Radiators and parts thereof :				
	8708.91.10	--- Radiators	30% or Rs. 3,600/- per unit	23% or Rs. 2,700/- per unit	15% or Rs. 1,800/- per unit	0% or Rs. 0/- per unit
	8708.91.20	--- Radiator cores	30% or Rs. 2,800/- per unit	23% or Rs. 2,100/- per unit	15% or Rs. 1,400/- per unit	0% or Rs. 0/- per unit
	8708.91.90	--- Other	30%	23%	15%	0%
	8708.92	-- Silencers (mufflers) and exhaust pipes; parts thereof	10%	8%	5%	0%
	8708.93	-- Clutches and parts thereof	5%	3%	0%	0%
	8708.94	-- Steering wheels, steering columns and steering boxes; parts thereof	5%	3%	0%	0%
	8708.95	-- Safety airbags with inflator system; parts thereof	5%	3%	0%	0%
	8708.99	-- Other :				
	8708.99.20	--- Other new chassis not fitted with engines, but with or without fittings	10%	5%	0%	0%
	8708.99.30	--- Other used chassis not fitted with engines, but with or without fittings	10%	5%	0%	0%
	8708.99.40	--- "Cut-portions" of motor vehicles	5% or Rs. 75,000/- per cut portion	3% or Rs. 37,500/- per cut portion	0% or Rs. 0/- per cut portion	0% or Rs. 0/- per cut portion
	8708.99.90	--- Other	5%	3%	0%	0%

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87.12		Bicycles and other cycles (including delivery tricycles), not motorised				
	8712.00.20	Used bicycle	10% or Rs. 2,400/- per unit	10% or Rs. 2,400/- per unit	10% or Rs. 2,400/- per unit	0% or Rs. 0/- per unit
	8712.00.90	Other	10% or Rs. 2,400/- per unit	10% or Rs. 2,400/- per unit	10% or Rs. 2,400/- per unit	0% or Rs. 0/- per unit
87.14		Parts and accessories of vehicles of headings 87.11 to 87.13				
	8714.99	Other :				
	8714.99.91	Bicycle rims or wheels , fitted with new tyres, with or without tubes	8%	4%	0%	0%
	8714.99.92	Bicycle rims or wheels , fitted with tyres showing signs of wear, with or without tubes	8%	4%	0%	0%
	8714.99.99	Other	5%	3%	0%	0%
87.15	8715.00	Baby carriages and parts thereof	10%	10%	10%	0%
87.16		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof				
	8716.39	Other :				
	8716.39.10	Not more than five years old	5%	3%	0%	0%
	8716.39.20	More than five years old	5%	3%	0%	0%

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	8716.80	- Other vehicles :				
	8716.80.20	--- Wheelbarrows	5%	3%	0%	0%
	8716.90	- Parts :				
	8716.90.10	--- For wheelbarrows	5%	3%	0%	0%
89.02		Fishing vessels; factory ships and other vessels for processing or preserving fishery products				
		--- Used:				
	8902.00.11	---- Not more than two years old	5%	3%	0%	0%
	8902.00.19	---- Other	5%	3%	0%	0%
	8902.00.90	--- Other	5%	3%	0%	0%
89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes				
		- Inflatable (including rigid hull inflatable) boats :				
	8903.11	-- Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg :				
		--- Used :				
	8903.11.21	---- Not more than two years	10%	10%	10%	0%
	8903.11.29	---- Other	10%	10%	10%	0%
	8903.11.90	--- Other	10%	10%	10%	0%
	8903.12	-- Not designed for use with a motor and unladen (net) weight not exceeding 100 kg :				
	8903.12.90	--- Other	10%	10%	10%	0%

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	8903.19	-- Other :				
	8903.19.90	--- Other	10%	10%	10%	0%
		- Sailboats, other than inflatable, with or without auxiliary motor :				
	8903.21	-- Of a length not exceeding 7.5 m :				
		--- Used:				
	8903.21.11	---- Not more than two years	10%	10%	10%	0%
	8903.21.19	---- Other	10%	10%	10%	0%
	8903.21.90	--- Other	10%	10%	10%	0%
	8903.22	- Of a length exceeding 7.5 m but not exceeding 24 m :				
		--- Used:				
	8903.22.11	---- Not more than two years	10%	10%	10%	0%
	8903.22.19	---- Other	10%	10%	10%	0%
	8903.22.90	--- Other	10%	10%	10%	0%
	8903.23	-- Of a length exceeding 24 m :				
		--- Used:				
	8903.23.11	---- Not more than two years	10%	10%	10%	0%
	8903.23.19	---- Other	10%	10%	10%	0%
	8903.23.90	--- Other	10%	10%	10%	0%
		- Motorboats, other than inflatable, not including outboard motorboats:				
	8903.31	-- Of a length not exceeding 7.5 m :				
	8903.31.90	--- Other	10%	10%	10%	0%
	8903.32	-- Of a length exceeding 7.5 m but not exceeding 24 m :				
	8903.32.90	--- Other	10%	10%	10%	0%
	8903.33	-- Of a length exceeding 24 m :				
	8903.33.90	--- Other	10%	10%	10%	0%

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	-	Other:				
	8903.93	-- Of a length not exceeding 7.5 m :				
	8903.93.90	--- Other	10%	10%	10%	0%
	8903.99	- Other :				
	8903.99.90	--- Other	10%	10%	10%	0%
89.04		Tugs and pusher craft				
	8904.00.10	--- Not exceeding a Dead Weight Tonnage of 500 MT	5%	3%	0%	0%
90.01		Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; 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				
	9001.40	- Spectacle lenses of glass	5%	3%	0%	0%
	9001.50	- Spectacle lenses of other materials :				
	9001.50.90	--- Worked	5% or Rs. 20/- per pair	3% or Rs. 10/- per pair	0% or Rs. 0/- per pair	0% or Rs. 0/- per pair
90.03		Frames and mountings for spectacles, goggles or the like, and parts thereof				
	-	Frames and mountings :				
	9003.11	-- Of plastics	5%	3%	0%	0%
	9003.19	-- Of other materials :				

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	9003.19.90	Other	5%	3%	0%	0%
90.17		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, micrometers, calipers), not specified or included elsewhere in this Chapter				
	9017.20	Other drawing, marking-out or mathematical calculating instruments :				
	9017.20.10	Protractors (radius 10 cm and below)	5%	3%	0%	0%
	9017.20.20	Rulers 30 cm and below	5%	3%	0%	0%
	9017.20.30	Triangular set squares shortest side 17.5 cm or below	5%	3%	0%	0%
	9017.20.40	Dividers and compasses	5%	3%	0%	0%
	9017.20.50	Sets of mathematical instruments used by school children, with a ruler not exceeding 15 cm packed in metal or plastic	5%	3%	0%	0%
91.05		Other clocks.				
		Wall clocks :				
	9105.21	Electrically operated	Rs. 70/- per unit	Rs. 70/- per unit	Rs. 70/- per unit	Rs. 0/- per unit
	9105.29	Other	Rs. 70/- per unit	Rs. 70/- per unit	Rs. 70/- per unit	Rs. 0/- per unit
91.07	9107.00	Time switches with clock or watch movement or with synchronous motor	5%	3%	0%	0%

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91.08		Watch movements, complete and assembled				
	-	Electrically operated :				
	9108.11	-- With mechanical display only or with a device to which a mechanical display can be incorporated	5%	3%	0%	0%
	9108.12	-- With opto-electronic display only	5%	3%	0%	0%
	9108.19	-- Other	5%	3%	0%	0%
	9108.20	- With automatic winding	5%	3%	0%	0%
	9108.90	- Other	5%	3%	0%	0%
91.09		Clock movements, complete and assembled				
	9109.10	- Electrically operated	5%	3%	0%	0%
	9109.90	- Other	5%	3%	0%	0%
91.10		Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements				
	---	Other :				
	9110.11	- Complete movements, unassembled or partly assembled (movement sets)	5%	3%	0%	0%
	9110.12	-- Incomplete movements, assembled	5%	3%	0%	0%
	9110.19	-- Rough movements	5%	3%	0%	0%
	9110.90	- Other	5%	3%	0%	0%

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91.11		Watch cases and parts thereof				
	9111.10	- Cases of precious metal or of metal clad with precious metal	5%	3%	0%	0%
	9111.20	- Cases of base metal, whether or not gold-or silver-plated	5%	3%	0%	0%
	9111.80	- Other cases	5%	3%	0%	0%
	9111.90	- Parts	5%	3%	0%	0%
91.12		Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof				
	9112.20	- Cases	5% or Rs. 70/- per kg	3% or Rs. 35/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
	9112.90	- Parts	5% or Rs. 70/- per kg	3% or Rs. 35/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg
91.13		Watch straps, watch bands and watch bracelets, and parts thereof				
	9113.10	- Of precious metal or of metal clad with precious metal	10%	10%	10%	0%
	9113.20	- Of base metal, whether or not gold-or silver-plated	10%	10%	10%	0%
	9113.90	- Other	10%	10%	10%	0%
91.14		Other clock or watch parts				
	9114.30	- Dials	5%	3%	0%	0%
	9114.40	- Plates and bridges	5%	3%	0%	0%
	9114.90	- Other	5%	3%	0%	0%

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94.01		Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof				
	9401.20	- Seats of a kind used for motor vehicles :				
	9401.20.10	Used	5%	3%	0%	0%
	9401.20.90	Other	5%	3%	0%	0%
		- Swivel seats with variable height adjustment :				
	9401.31	- Of wood :				
	9401.31.10	Used	10%	10%	10%	0%
	9401.31.90	Other	10%	10%	10%	0%
	9401.39	- Other :				
	9401.39.10	Used	10%	10%	10%	0%
	9401.39.90	Other	10%	10%	10%	0%
		- Seats other than garden seats or camping equipment, convertible into beds :				
	9401.41	- Of wood :				
	9401.41.10	Used	10%	10%	10%	0%
	9401.41.90	Other	10%	10%	10%	0%
	9401.49	- Other :				
	9401.49.10	Used	10%	10%	10%	0%
	9401.49.90	Other	10%	10%	10%	0%
		- Seats of cane, osier, bamboo or similar materials :				
	9401.52	- Of bamboo:				
	9401.52.10	Used	10%	10%	10%	0%
	9401.52.90	Other	10%	10%	10%	0%

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	9401.53	-- Of rattan :				
	9401.53.10	--- Used	10%	10%	10%	0%
	9401.53.90	--- Other	10%	10%	10%	0%
	9401.59	-- Other :				
	9401.59.10	--- Used	10%	10%	10%	0%
	9401.59.90	--- Other	10%	10%	10%	0%
	-	- Other seats, with wooden frames :				
	9401.61	-- Upholstered :				
	9401.61.10	--- Used	10%	10%	10%	0%
	9401.61.90	--- Other	10%	10%	10%	0%
	9401.69	-- Other :				
	9401.69.10	--- Used	10%	10%	10%	0%
	9401.69.90	--- Other	10%	10%	10%	0%
	-	- Other seats, with metal frames :				
	9401.71	-- Upholstered				
	9401.71.10	--- Used	10%	10%	10%	0%
	9401.71.90	--- Other	10%	10%	10%	0%
	9401.79	-- Other :				
	9401.79.10	--- Used	10%	10%	10%	0%
	9401.79.90	--- Other	10%	10%	10%	0%
	9401.80	- Other seats :				
	9401.80.10	--- Used	10%	10%	10%	0%
	9401.80.90	--- Other	10%	10%	10%	0%
	-	- Parts :				
	9401.91	-- Of wood				

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	9401.91.10	Used	5%	3%	0%	0%
	9401.91.90	Other	5%	3%	0%	0%
	9401.99	Other				
	9401.99.10	Used	5%	3%	0%	0%
	9401.99.90	Other	5%	3%	0%	0%
94.03		Other furniture and parts thereof.				
	9403.10	- Metal furniture of a kind used in offices :				
	9403.10.10	Used	13%	7%	0%	0%
	9403.10.90	Other	13%	7%	0%	0%
	9403.20	- Other metal furniture :				
	9403.20.10	Used	13%	7%	0%	0%
	9403.20.90	Other	13%	7%	0%	0%
	9403.30	- Wooden furniture of a kind used in offices :				
	9403.30.10	Used	15%	8%	0%	0%
	9403.30.90	Other	15%	8%	0%	0%
	9403.40	- Wooden furniture of a kind used in the kitchen :				
	9403.40.10	Used	30%	30%	30%	0%
	9403.40.90	Other	30%	30%	30%	0%
	9403.50	- Wooden furniture of a kind used in the bedroom :				
	9403.50.10	Used	30%	30%	30%	0%
	9403.50.90	Other	30%	30%	30%	0%
	9403.60	- Other wooden furniture :				
	9403.60.10	Used	30%	30%	30%	0%

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	9403.60.90	Other	30%	30%	30%	0%
	9403.70	Furniture of plastics :				
	9403.70.10	Used	30%	30%	30%	0%
	9403.70.90	Other	30%	30%	30%	0%
		Furniture of other materials, including cane, osier, bamboo or similar materials :				
	9403.82	Of Bamboo :				
	9403.82.10	Used	30%	30%	30%	0%
	9403.82.90	Other	30%	30%	30%	0%
	9403.83	Of rattan :				
	9403.83.10	Used	30%	30%	30%	0%
	9403.83.90	Other	30%	30%	30%	0%
	9403.89	Other :				
	9403.89.10	Used	30%	30%	30%	0%
	9403.89.90	Other	30%	30%	30%	0%
		Parts:				
	9403.91	Of wood				
	9403.91.10	Used	30%	30%	30%	0%
	9403.91.90	Other	30%	30%	30%	0%
	9403.99	Other :				
	9403.99.10	Used	30%	30%	30%	0%
	9403.99.90	Other	30%	30%	30%	0%
94.04		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				

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	9404.10	- Mattress supports :				
	9404.10.10	Used	15%	15%	15%	0%
	9404.10.90	Other	15%	15%	15%	0%
		- Mattresses :				
	9404.21	-- Of cellular rubber or plastics, whether or not covered :				
	9404.21.10	Used	15%	15%	15%	0%
	9404.21.90	Other	15%	15%	15%	0%
	9404.29	-- Of other materials :				
	9404.29.10	Unused rubberised coir pads, below 60 mm in thickness	10%	10%	10%	0%
	9404.29.20	Unused coir pads or mattress for bedding, above 60 mm in thickness	10%	10%	10%	0%
	9404.29.30	Used	10%	10%	10%	0%
	9404.29.90	Other	10%	10%	10%	0%
	9404.30	- Sleeping bags :				
	9404.30.10	Used	10%	10%	10%	0%
	9404.30.90	Other	10%	10%	10%	0%
	9404.40	- Quilts, bedspreads, eiderdowns and duvets (comforters)				
	9404.40.10	Used	10%	10%	10%	0%
	9404.40.90	Other	10%	10%	10%	0%
	9404.90	- Other :				
	9404.90.10	Used	10%	10%	10%	0%
	9404.90.90	Other	15%	15%	15%	0%

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
94.05		Luminaires 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				
		- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares :				
	9405.11	-- Designed for use solely with light-emitting diode (LED) light sources				
	9405.11.10	--- DC solar lamps not exceeding 20v	10%	10%	10%	0%
	9405.11.90	--- Other	10%	10%	10%	0%
	9405.19	-- Other				
	9405.19.10	--- DC solar lamps not exceeding 20v	10%	10%	10%	0%
	9405.19.90	--- Other	10%	10%	10%	0%
	-	- Electric table, desk, bedside or floor-standing luminaires :				
	9405.21	-- Designed for use solely with light-emitting diode (LED) light sources				
	9405.21.10	--- DC solar lamps not exceeding 20v	10%	10%	10%	0%
	9405.21.90	--- Other	10%	10%	10%	0%
	9405.29	-- Other				
	9405.29.10	--- DC solar lamps not exceeding 20v	10%	10%	10%	0%
	9405.29.90	--- Other	10%	10%	10%	0%
	-	- Other electric luminaires and lighting fittings :				
	9405.41	-- Photovoltaic, designed for use solely with light-emitting diode (LED) light sources :				
	9405.41.10	--- Spotlights and flood lights for use in motion picture/television industry	10%	10%	10%	0%

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	9405.41.20	Search lights and spot lights	10%	10%	10%	0%
	9405.41.30	DC solar lamps not exceeding 20v	10%	10%	10%	0%
	9405.41.90	Other	10%	10%	10%	0%
	9405.42	Other, designed for use solely with light-emitting diode (LED) light sources :				
	9405.42.10	Spotlights and flood lights for use in motion picture/television industry	10%	10%	10%	0%
	9405.42.20	Search lights and spot lights	10%	10%	10%	0%
	9405.42.90	Other	10%	10%	10%	0%
	9405.49	Other				
	9405.49.10	Spotlights and flood lights for use in motion picture/television industry	10%	10%	10%	0%
	9405.49.20	Search lights and spot lights	10%	10%	10%	0%
	9405.49.30	DC solar lamps not exceeding 20v	10%	10%	10%	0%
	9405.49.90	Other	10%	10%	10%	0%
	9405.50	- Non-electrical luminaires and lighting fittings				
	9405.50.90	Other	10%	10%	10%	0%
	-	illuminated signs, illuminated name-plates and the like :				
	9405.61	Designed for use solely with light-emitting diode (LED) light sources	5%	3%	0%	0%
	9405.69	Other	5%	3%	0%	0%
	-	Parts :				
	9405.91	Of glass	5%	3%	0%	0%
	9405.92	Of plastics	5%	3%	0%	0%
	9405.99	Other :				
	9405.99.10	Of chandeliers or electroliers	5%	3%	0%	0%
	9405.99.90	Other	5%	3%	0%	0%

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94.06		Prefabricated buildings:				
	9406.10	- Of wood	10%	5%	0%	0%
	9406.20	- Modular building units, of steel	20%	15%	10%	0%
	9406.90	- Other	20%	15%	10%	0%
95.03		Tricycles, scooters, 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				
	9503.00.10	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages	10%	10%	10%	0%
	9503.00.20	Dolls, remote controlled	10%	10%	10%	0%
	9503.00.30	Other dolls	10%	10%	10%	0%
95.04		Video game consoles and machines, table or parlour games, including pinball machines, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, bank notes, bank cards, tokens or by any other means of payment				
	9504.40	- Playing cards	10%	10%	10%	0%
96.03		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)				

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	9603.10	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles :				
	9603.10.10	Brooms made of coconut fibre	25% or Rs. 100/- per unit	25% or Rs. 100/- per unit	25% or Rs. 100/- per unit	0% or Rs. 0/- per unit
	9603.10.20	Brooms made of other fibre	25% or Rs. 100/- per unit	25% or Rs. 100/- per unit	25% or Rs. 100/- per unit	0% or Rs. 0/- per unit
	9603.10.30	Tawashi brushes made of 100% coconut fibre	25% or Rs. 100/- per unit	25% or Rs. 100/- per unit	25% or Rs. 100/- per unit	0% or Rs. 0/- per unit
	9603.10.40	Tawashi brushes made of coconut fibre mixed with other vegetable fibre	25% or Rs. 100/- per unit	25% or Rs. 100/- per unit	25% or Rs. 100/- per unit	0% or Rs. 0/- per unit
	9603.10.50	Tawashi brushes made of coir fibre mixed with artificial fibre	25% or Rs. 100/- per unit	25% or Rs. 100/- per unit	25% or Rs. 100/- per unit	0% or Rs. 0/- per unit
	9603.10.60	Other brushes made of coconut fibre	25% or Rs. 100/- per unit	25% or Rs. 100/- per unit	25% or Rs. 100/- per unit	0% or Rs. 0/- per unit
	9603.10.70	Brushes made of other fibre	25% or Rs. 100/- per unit	25% or Rs. 100/- per unit	25% or Rs. 100/- per unit	0% or Rs. 0/- 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	25% or Rs. 100/- per unit	25% or Rs. 100/- per unit	25% or Rs. 100/- per unit	0% or Rs. 0/- per unit
	9603.29	Other	25% or Rs. 180/- per unit	25% or Rs. 180/- per unit	25% or Rs. 180/- per unit	0% or Rs. 0/- per unit
	9603.40	Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	13% or Rs. 90/- per unit	7% or Rs. 45/- per unit	0% or Rs. 0/- per unit	0% or Rs. 0/- per unit
	9603.90	Other :				
	9603.90.10	Squeegees with inbuilt control valve, for use as "liquid shoe-polish applicators"	5%	3%	0%	0%
	9603.90.90	Other	5% or Rs. 25/- per kg	3% or Rs. 13/- per kg	0% or Rs. 0/- per kg	0% or Rs. 0/- per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
96.04	9604.00	Hand sieves and hand riddles	5%	3%	0%	0%
96.05	9605.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning	10%	10%	10%	0%
96.08		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				
	9608.10	Ball point pens :				
	9608.10.10	Plastic	20% or Rs. 60/- per unit	20% or Rs. 60/- per unit	20% or Rs. 60/- per unit	0% or Rs. 0/- per unit
	9608.10.90	Other	20% or Rs. 60/- per unit	20% or Rs. 60/- per unit	20% or Rs. 60/- per unit	0% or Rs. 0/- per unit
	9608.20	Felt tipped and other porous-tipped pens and markers :				
	9608.20.10	Plastic	20% or Rs. 60/- per unit	20% or Rs. 60/- per unit	20% or Rs. 60/- per unit	0% or Rs. 0/- per unit
	9608.20.90	Other	7% or Rs. 60/- per unit	7% or Rs. 60/- per unit	7% or Rs. 60/- per unit	0% or Rs. 0/- per unit
	9608.50	Sets of articles from two or more of the foregoing subheadings	7% or Rs. 20/- per unit	7% or Rs. 20/- per unit	7% or Rs. 20/- per unit	0% or Rs. 0/- per unit
	9608.60	Refills for ball point pens, comprising the ball point and ink-reservoir :				
	9608.60.10	Plastic	10% or Rs. 8/- per unit	5% or Rs. 4/- per unit	0% or Rs. 0/- per unit	0% or Rs. 0/- per unit
	9608.60.90	Other	4% or Rs. 4/- per unit	2% or Rs. 2/- per unit	0% or Rs. 0/- per unit	0% or Rs. 0/- per unit

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	-	Other :				
	9608.99	Other :				
	9608.99.10	Barrels for ball point pens, plastic	10% or Rs. 420/- per unit	8% or Rs. 315/- per unit	5% or Rs. 210/- per unit	0% or Rs. 0/ per unit
	9608.99.20	Other parts of artificial materials other than barrels and ball points	5%	3%	0%	0%
	9608.99.30	Refills for ball point pens, plastic	5%	3%	0%	0%
96.09		Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks				
	9609.10	Pencils and crayons, with leads encased in a sheath :				
	9609.10.10	Black lead pencils	10%	10%	10%	0%
	9609.10.20	Colour pencils	10%	10%	10%	0%
	9609.10.30	Crayons	10%	10%	10%	0%
	9609.20	Pencil leads, black or coloured :				
	9609.20.10	Black	10%	10%	10%	0%
	9609.20.20	Coloured	10%	10%	10%	0%
	9609.90	Other	10%	10%	10%	0%
96.11	9611.00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	5%	3%	0%	0%
96.13		Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks				

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS as of 01.04.2026 to 31.03.2027 (IV)	Rate of CESS as of 01.04.2027 to 31.03.2028 (V)	Rate of CESS as of 01.04.2028 to 31.03.2029 (VI)	Rate of CESS as of 01.04.2029 (VII)
	9613.10	- Pocket lighters, gas fuelled, non-refillable	20% or Rs. 150/- per kg	20% or Rs. 150/- per kg	20% or Rs. 150/- per kg	0% or Rs. 0/- per kg
	9613.20	- Pocket lighters, gas fuelled, refillable	20% or Rs. 150/- per kg	20% or Rs. 150/- per kg	20% or Rs. 150/- per kg	0% or Rs. 0/- per kg
	9613.80	- Other lighters	20%	20%	20%	0%
96.14	9614.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	10%	10%	10%	0%
96.16		Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations				
	9616.10	- Scent sprays and similar toilet sprays, and mounts and heads therefor :				
	9616.10.90	Other	10%	10%	10%	0%
	9616.20	- Powder-puffs and pads for the application of cosmetics or toilet preparations	10%	10%	10%	0%
96.19		Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material				
	9619.00.10	Sanitary towels(pads) and tampons	10%	10%	10%	0%
	9619.00.20	Napkins(diapers) and napkin liners for babies	10%	10%	10%	0%
	9619.00.30	Napkins(diapers) and napkin liners for adults	10%	10%	10%	0%
	9619.00.90	Other	30% or Rs. 600/- per kg	30% or Rs. 600/- per kg	30% or Rs. 600/- per kg	0% or Rs. 0/- per kg
96.20	9620.00	Monopods, bipods, tripods and similar articles.	5%	3%	0%	0%

SCHEDULE B

H.S. Heading (I)	H.S. Code (II)	Description (III)	Rate of CESS Pref (SG) (IV)
17.02		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	
	1702.90	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:	
		--- Varieties of sakkara, jaggery:	
	1702.90.23	Palmyrah Jaggery	Rs. 200/- per kg
39.22		Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	
	3922.90	Other:	
	3922.90.20	Water closet flushing cisterns and urinal flushing cisterns	28%

Annexure -I

- (i) Ayurveda, Siddha, and Unani raw and prepared drugs and medicinal plants specified by Notification published in the *Gazette* by the Director General of Customs in consultation with the Secretary to the Ministry which is responsible for the subject of Ayurveda, and Ayurveda, Siddha, and Unani preparations (other than cosmetics preparations) imported, subject to recommendation of the Secretary in charge of the subject of Ayurveda, and Ayurveda, Siddha, and Unani preparations.
- (ii) Any product or preparation registered as a drug or device under the National Medicines Regulatory Authority Act, No. 5 of 2015.
- (iii) Raw material, intermediate goods, parts, and accessories to be used for the manufacture of fashion jewelry and containers for packing imported on the recommendation of the Secretary to the Ministry in charge of the subject of Industries.
- (iv) Goods for any specified project referred to in paragraph (c) (v) (A) of PART III of the First Schedule to the Value Added Tax Act, No. 14 of 2002, as identified by the Minister in charge of the subject of Finance, taking into consideration the economic benefit to the country, on which the tax is borne by the Government.
- (v) Following equipment, accessories, and parts thereof, for use in agriculture and related activities, imported on the recommendation of the Secretary to the Ministry in charge of the subject of Agriculture, subject to the approval of the Director General of Customs;

Weather stations, greenhouses, poly-tunnels, sprinkler/misting systems, drip irrigation systems, fertigation systems, hydroponic systems, mulch films, pond liners, and shade for netting.
- (vi) Multi-layered packing material consisting of laminates of papers, polyethylene film, and aluminum foil, or of polyethylene and ethylene vinyl alcohol polymer used for the packing of liquid milk, vegetable juice, and fruit juice, imported on the recommendation of the Secretary of the Ministry in charge of the subject of Industries, subject to the approval of the Director General of Customs.
- (vii) Import of samples in relation to business worth not more than Rs. 60,000/= subject to such terms and conditions as prescribed by the Director General of Customs.
- (viii) Multi-layered sheets of polyethylene and polyvinyl alcohol where polyvinyl alcohol sheet is laminated between two polyethylene sheets, of a thickness exceeding 275 microns, whether or not printed, for the manufacture of tubes for packaging of tooth-pastes, cosmetics, etc., imported on the recommendation of the Secretary to the Ministry in charge of the subject of Industries, subject to the approval of the Director General of Customs.
- (ix) High-density polyethylene sheets, of a thickness exceeding 0.5 mm and a width not less than 4.0 m, in role form, for aquaculture ponds lining, imported on the recommendation of the Secretary to the Ministry in charge of the subject of Fisheries, subject to the approval of the Director General of Customs.
- (x) Unbranded new tyre casings without any markings, imported by a branded tyre manufacturer for local value addition process on the recommendation of the Secretary to the Ministry in charge of the subject of Industries and subject to the approval of the Director General of Customs.
- (xi) Bars and rods, not further worked, that hot rolled, hot drawn or extruded, imported on the recommendation of the Secretary to the Ministry in charge of the subject of Industries, by a local leaf spring manufacturer, subject to the approval of the Director General of Customs.

- (xii) Linear low-density Polyethylene, imported by a Silage Manufacture to supply silage to the local livestock farmers on the recommendation of the Department of Animal Production and Health subject to the approval of the Director General of Customs.
- (xiii) Any machinery, equipment, accessory, and raw materials or intermediate materials, to be used for manufacturing of biodegradable packaging products by manufacturers of such products, registered under the Ministry in charge of the subject of Industries, on the recommendation of Secretary to the Ministry in charge of the subject of Environment and subject to the approval of Director General of Customs.
- (xiv) Raw materials, components, and parts imported by export-oriented enterprises which have entered into an Agreement with the Board of Investment of Sri Lanka under Section 17 of the Board of Investment Law, No. 4 of 1978, for the purpose of processing and re-export or to be used for the manufacture of goods for exports.
- (xv) Any furniture, classified under the HS Heading 94.03 imported by any tourism enterprise, which has entered into an Agreement with the Board of Investment of Sri Lanka established under Board of Investment Law No. 4 of 1978 and registered with the Sri Lanka Tourism Development Authority, established under the Tourism Act, No. 38 of 2005.
- (xvi) Any goods imported by any enterprise, which invests US \$ 50 million or above on a project on or after March 06, 2019, during the project implementation or construction period of the said project but prior to commencement of commercial operations.
- (xvii) Any goods imported by any enterprise, which invests in a project to establish climate controlled warehouse facility / cold chain logistics infrastructure facility, subject to the approval of lists of goods, as classified under the Harmonized System of Commodity Classification (08 Digit basis) by the Secretary to the Ministry of Finance on the recommendation of the Food Commissioner of the Food Commissioner's Department during the project implementation or construction period of the said project but prior to commencement of commercial operations.
- (xviii) Importation of essential goods, to be received from any foreign states (Governments), organizations including business entities, volunteer associations, and well-wishers by any government entities, government-approved entities, and entities working on relief activities in direct collaboration with any government entities as aid/donations to provide relief measures or facilitate the continuation of essential public services subject to;
 - a. Recommendation of the Secretary (Chief Accounting Officer), Ministry in Charge of donation recipient government entity or government approved entity or the directly collaborating government entity with the donation and relief measures, where; (i) The Secretary shall provide recommendation for exemption of CESS only after his satisfaction on the purpose and target beneficiaries of the donation; and (ii) Such donated goods shall be consigned to the Secretary (Chief Accounting Officer), who issued the letter of Recommendation referred above; case by case basis;
 - b. All donations shall be approved by the Director General, Sri Lanka Customs upon receipt of the recommendation referred to in (a) above;
 - c. The Secretary (Chief Accounting Officer), referred to in (a) above is responsible and accountable for goods, received as aid/ donations under this procedure until such goods are delivered or distributed for the intended purpose(s) and beneficiaries free of charge; and,
 - d. Any goods received as aid/ donations under this procedure shall not be sold, transferred or disposed or utilized for purposes other than the purpose stated above without prior approval of the Secretary to the Treasury. In the case of any violation of this procedure, the action shall be taken by the Director General, Sri Lanka Customs under the provisions of the Customs Ordinance to recover the applicable taxes.

- (xix) Importation of raw materials or intermediate goods, classified under the HS Codes 3920.10.90 (Other - Polyethylene Film (w)), 3926.90.99 (Other - Polypropylene Film), and 4811.59.10 (Silicone Coated) by domestic manufacturers of sanitary napkins on recommendation of the Secretary, Ministry in charge of subject of Industries and approval of the Director General of Customs.
- (xx) Importation of raw materials and packing materials by approved pharmaceutical manufacturers for their direct usage on the recommendation of the Secretary, Ministry in charge of the subject of Health and approval of the Director General, Sri Lanka Customs.
- (xxi) Importation of Water based homopolymers, and copolymers, classified under the HS Code of 3903.90.10 and in aqueous dispersion or solution, classified under the HS Code of 3906.90.10 by the registered printing ink manufacturers as raw materials for the purpose of manufacturing of printing ink on recommendation of the Secretary, Ministry in charge of the subject of Industries, and approval of the Director General, Sri Lanka Customs.

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