

SCHEDULE

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

CHAPTER – 1 LIVE ANIMALS

0101	Live Horses, Asses, Mules and Hinnies		Nil		Nil	
0102	Live bovine animals		Nil		Nil	
0103	Live swine		Nil		Nil	
0104	Live sheep and goats		Nil		Nil	
0105	Live poultry, that is to say, fowls of the species gallus domesticus, ducks, geese, turkeys and guinea fowls		Nil		Nil	
0106	Other live animals		Nil		Nil	

CHAPTER – 2 MEAT AND EDIBLE MEAT OFFAL

0201	Meat of bovine animals, fresh and chilled		1.5%		0.5%	
0202	Meat of bovine animals, frozen		1.5%		0.5%	
0203	Meat of swine, fresh, chilled or frozen		1.5%		0.5%	
0204	Meat of sheep or goats, fresh, chilled or frozen		1.5%		0.5%	
02050000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen		1.5%		0.5%	
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen		1.5%		0.5%	
0207	Meat, and edible offal, of the poultry of heading 0105, fresh, chilled or frozen		1.5%		0.5%	
0208	Other meat and edible meat offal, fresh, chilled or frozen		1.5%		0.5%	
0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked		1.5%		0.5%	
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal		1.5%		0.5%	

CHAPTER – 3 FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

0301	Live fish					
030101	Ornamental fish		1%		0.3%	
030199	Others		1%		0.3%	

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0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304		1%		0.3%	
0303	Fish, frozen, excluding fish fillets and other fish meat of heading 0304	Kg	3.3%	14.6	2.3%	10.2
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen					
030401	In fresh /chilled form		1%		0.3%	
030402	In frozen form	Kg	3.3%	14.6	2.3%	10.2
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets, of fish fit for human consumption		1%		0.3%	
0306	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; flours, meals and pellets, of crustaceans, fit for human consumption					
030601	In live or chilled or dried form		1%		0.3%	
030602	In frozen form.	Kg	3.3%	14.6	2.3%	10.2
030699	Others		1%		0.3%	
0307	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; flours, meals and pellets of molluscs, fit for human consumption					
030701	In live or chilled or dried form		1%		0.3%	
030702	In frozen form	Kg	3.3%	14.6	2.3%	10.2
030799	Others		1%		0.3%	
0308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in					

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	brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic Invertebrates other than crustaceans and molluscs, fit for human consumption					
030801	In live or chilled or dried form,		1%		0.3%	
030802	In frozen form.	Kg	3.3%	14.6	2.3%	10.2
030899	Others		1%		0.3%	

CHAPTER – 4

DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter		1%		0.3%	
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter		1%		0.3%	
0403	Buttermilk, curdled milk and cream, yogurt, 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		1%		0.3%	
0404	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		1%		0.3%	
0405	Butter and other fats and oils derived from milk; dairy spreads		1%		0.3%	
0406	Cheese and curd		1%		0.3%	
0407	Birds' eggs, in shell, fresh, preserved or cooked		1%		0.3%	
0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in		1%		0.3%	

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	water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter					
04090000	Natural honey		1%		0.3%	
0410	Edible products of animal origin, not elsewhere specified or included		1%		0.3%	

CHAPTER – 5
PRODUCT OF ANIMAL ORIGIN NOT ELSEWHERE SPECIFIED OR INCLUDED.

0501	Human hair, unworked, whether or not washed or scoured; waste of human hair		1%		0.3%	
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making Hair; waste of such bristles or hair		1%		0.3%	
0503	Omitted					
0504	Guts, bladders and stomachs of animals(other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked		1%		0.3%	
0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers		1%		0.3%	
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised powder and waste of these products					
050601	Ossein		1.5%		0.5%	
050699	Others		1%		0.3%	
0507	Ivory, tortoise-shell, whale-bone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products		1%		0.3%	
0508	Coral and similar materials, unworked or simply prepared but not otherwise worked;		1%		0.3%	

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	shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof					
0509	Omitted					
0510	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved		1%		0.3%	
0511	Animal products not elsewhere specified or included; dead animals of chapter 1 or 3, unfit for human consumption		1%		0.3%	

CHAPTER – 6
LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE

0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 1212		1%		0.3%	
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn		1%		0.3%	
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared		1%		0.3%	
0604	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 purpose, fresh, dried, dyed, bleached, impregnated or otherwise prepared		1%		0.3%	

CHAPTER – 7
EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

0701	Potatoes, fresh or chilled		1%		0.3%	
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