

			<b>A</b>		<b>B</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

	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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			<b>A</b>		<b>B</b>	
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1	2	3	4	5	6	7

07020000	Tomatoes, fresh or chilled		1%		0.3%	
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled		1%		0.3%	
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled		1%		0.3%	
0705	Lettuce (Lactucasativa) and Chicory (Cichorium spp.), fresh or chilled		1%		0.3%	
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled		1%		0.3%	
07070000	Cucumbers or gherkins, fresh or chilled		1%		0.3%	
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled		1%		0.3%	
0709	Other vegetables, fresh or chilled		1%		0.3%	
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen		1%		0.3%	
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption		1%		0.3%	
0712	Dried vegetables, whole, cut, sliced, broken, or in powder, but not further prepared		1%		0.3%	
0713	Dried leguminous vegetables, shelled, whether or not skinned or split		1%		0.3%	
0714	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		1%		0.3%	

#### CHAPTER – 8

#### EDIBLE FRUITS AND NUTS, PEEL OF CITRUS FRUIT OR MELONS

0801	Coconuts, brazil nuts and cashew nuts, fresh or dried, whether or not shelled or		1%		0.3%	
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			<b>A</b>		<b>B</b>	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
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1	2	3	4	5	6	7

	peeled					
0802	Other nuts, fresh or dried, whether or not shelled or peeled					
080201	Walnut kernels packed in consumer pack.		1%		0.3%	
080299	Others		1%		0.3%	
0803	Bananas, including plantains, fresh or dried		1%		0.3%	
0804	Dates, figs, pineapples, avocados, guavas, mangoes, and mangosteens, fresh or dried		1%		0.3%	
0805	Citrus fruit, fresh or dried		1%		0.3%	
0806	Grapes, fresh or dried		1%		0.3%	
0807	Melons (including water-melons) and papaws (papayas), fresh		1%		0.3%	
0808	Apples, pears and quinces, fresh		1%		0.3%	
0809	Apricots, cherries, peaches (including nectarines), plums and soles, fresh		1%		0.3%	
0810	Other fruit, fresh		1%		0.3%	
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter		1%		0.3%	
0812	Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption		1%		0.3%	
0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of this chapter		1%		0.3%	
08140000	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions		1%		0.3%	

**CHAPTER – 9**  
**COFFEE, TEA, MATE AND SPICES**

0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing					
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Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
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	<b>coffee in any proportion</b>					
090101	Coffee (raw beans), in bulk		1%		0.3%	
090102	Coffee (roasted and/or decaffeinated), in bulk		1%		0.3%	
090103	Chicory		1%		0.3%	
090199	Others		1%		0.3%	
<b>0902</b>	<b>Tea, whether or not flavoured</b>					
090201	Tea, in bulk		1%		0.3%	
090202	Tea in consumer packs/OTS can including tea bags	Kg	3%	15	1%	5
090299	Others		1%		0.3%	
<b>09030000</b>	<b>Mate</b>		1%		0.3%	
<b>0904</b>	<b>Pepper of the genus piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta</b>		1%		0.3%	
<b>0905</b>	<b>Vanilla</b>		1%		0.3%	
<b>0906</b>	<b>Cinnamon and cinnamon-tree flowers</b>		1%		0.3%	
<b>0907</b>	<b>Cloves (whole fruit, cloves and stems)</b>		1%		0.3%	
<b>0908</b>	<b>Nutmeg, mace and cardamoms</b>		1%		0.3%	
<b>0909</b>	<b>Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries</b>		1%		0.3%	
<b>0910</b>	<b>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices</b>		1%		0.3%	

**CHAPTER – 10  
CEREALS**

<b>1001</b>	<b>Wheat and meslin</b>					
100101	Wheat		Nil		Nil	
100199	Meslin		1%		0.3%	
<b>1002</b>	<b>Rye</b>		1%		0.3%	
<b>1003</b>	<b>Barley</b>		1%		0.3%	
<b>1004</b>	<b>Oats</b>		1%		0.3%	
<b>1005</b>	<b>Maize (corn)</b>		1%		0.3%	
<b>1006</b>	<b>Rice</b>		Nil		Nil	
<b>1007</b>	<b>Grain sorghum</b>		1%		0.3%	
<b>1008</b>	<b>Buckwheat, millet and canary seeds; other cereals</b>		1%		0.3%	

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

<b>11010000</b>	<b>Wheat or meslin flour</b>		1%		0.3%	
<b>1102</b>	<b>Cereal flours other than that of wheat or meslin</b>		1%		0.3%	
<b>1103</b>	<b>Cereal groats, meal and pellets</b>		1%		0.3%	

			<b>A</b>		<b>B</b>	
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1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced, or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground		1%		0.3%	
1105	Flour, meal, powder, flakes, granules, and pellets of potatoes		1%		0.3%	
1106	Flour, meal and powder of the dried leguminous vegetables of heading 0713, of sago or of roots or tubers of heading 0714 or of the products of Chapter 8		1%		0.3%	
1107	Malt, whether or not roasted		1%		0.3%	
1108	Starches; inulin		1%		0.3%	
11090000	Wheat gluten, whether or not dried		1%		0.3%	

**CHAPTER – 12**  
**OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT;**  
**INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER**

1201	Soya beans, whether or not broken		1%		0.3%	
1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken		1%		0.3%	
12030000	Copra		1%		0.3%	
1204	Linseed, whether or not broken		1%		0.3%	
1205	Rape or colza seeds, whether or not broken		1%		0.3%	
1206	Sunflower seeds, whether or not broken		1%		0.3%	
1207	Other oil seeds oleaginous fruits, whether or not broken		1%		0.3%	
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard		1%		0.3%	
1209	Seeds, fruit and spores, of a kind used for sowing		1%		0.3%	
1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin		1%		0.3%	
1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or		1%		0.3%	

			<b>A</b>		<b>B</b>	
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	similar purpose, fresh or dried, whether or not cut , crushed or powdered					
1212	Locust beans, seaweeds and other algae, sugar beet nad sugarcane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Ci-chorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included		1%		0.3%	
12130000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets		1%		0.3%	
1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets		1%		0.3%	

#### CHAPTER – 13

#### LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)					
130101	Shellac		1%		0.3%	
130199	Others		1%		0.3%	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; Agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products					
130201	Guar Gum in any form	MT	₹ 770		₹ 231	
130299	Others		1%		0.3%	

#### CHAPTER – 14

#### VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS, NOT ELSEWHERE SPECIFIED OR INCLUDED.

1401	Vegetable material of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime		1%		0.3%	
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			<b>A</b>		<b>B</b>	
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1	2	3	4	5	6	7

	bark)					
14020000	Omitted					
1403	Omitted					
1404	Vegetable products not elsewhere specified or included		1%		0.3%	

#### CHAPTER – 15

#### ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503		1%		0.3%	
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503		1%		0.3%	
15030000	Lard stearin, lard oils, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared		1%		0.3%	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified		1%		0.3%	
1505	Wool grease and fatty substances derived therefrom (including lanolin)		1%		0.3%	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified		1%		0.3%	
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified		1%		0.3%	
1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified		1%		0.3%	
1509	Olive oil and its fractions, whether or not refined, but not chemically modified		1%		0.3%	
1510	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 1509		1%		0.3%	
1511	Palm oil and its fractions, whether or not refined, but not chemically modified		1%		0.3%	

			<b>A</b>		<b>B</b>	
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1512	Sunflower seed, safflower or cotton seed oil and their fractions thereof, whether or not refined, but not chemically modified		1%		0.3%	
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified					
15131900	Coconut oil packed in HDPE bottles		1.8%		1%	
15130099	Others		1%		0.3%	
1514	Rape, colza or mustard oil and its fractions thereof, whether or not refined, but not chemically modified		1%		0.3%	
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified					
15153010	Refined Castor Oil		1%		0.3%	
15153020	Cocoa Butter equivalent (CBE)		1%		0.3%	
15150099	Others		1%		0.3%	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared					
151601	Hydrogenated Castor Oil		1%		0.3%	
151602	Fish oil		1%		0.3%	
151699	Others		1%		0.3%	
1517	Margarine; edible mixture or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516		1%		0.3%	
1518	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of		1%		0.3%	



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	animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included					
1519	Omitted					
15200000	Glycerol, crude; glycerol waters and glycerol lyes		1%		0.3%	
1521	Vegetable waxes (other than triglycerides), Beeswax, other insect waxes and spermaceti, whether or not refined or coloured					
15210010	Shellac wax		1%		0.3%	
15210099	Others		1%		0.3%	
1522	Degras: residues resulting from the treatment of fatty substances or animal or vegetable waxes		1%		0.3%	

**CHAPTER – 16**  
**PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS,**  
**MOLLUSCS OR OTHER AQUATIC INVERTEBRATES**

16010000	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products		1.5%		0.5%	
1602	Other prepared or preserved meat, meat offal or blood		1.5%		0.5%	
1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates		1.5%		0.5%	
1604	Prepared or preserved fish, caviar and caviar substitutes prepared from fish eggs		1%		0.3%	
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved					
160501	In frozen form.	Kg	3.3%	14.6	2.3%	10.2
160599	Others		1%		0.3%	

**CHAPTER – 17**  
**SUGARS AND SUGAR CONFECTIONERY**

1701	Cane or beet sugar and chemically pure sucrose, in solid form					
170101	White sugar		1.3%		1.3%	
170102	Raw sugar		1.3%		1.3%	
170199	Others		1%		0.3%	