

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

	gloves, mittens and mitts) for all purposes, of vulcanised rubber other than Hard rubber					
4016	Other articles of vulcanised rubber other than hard rubber					
4016939001	EPDM Door Seal	Kg	2.6%	7.8	2.6%	7.8
4016999002	General Purpose Metal Fitted/ Metal Bonded / Metal Unbonded Rubber Parts (Moulded / Extruded) including Engine Mounting and Automotive parts	Kg	3%	17.1	3%	17.1
4016999003	General Purpose Relevant Natural Rubber/ Synthetic Rubber based Rubber compounded sheets/ Rings/ Gaskets	Kg	7.2%	13.7	3.3%	6.3
4016999004	Rubber Hawai Chappal	Pair	3%	2.1	3%	2.1
4016999005	Rubber Moulded goods in EPDM of different size and shape	Kg	7.2%	27.1	1.9%	7.1
4016999006	Rubber Polished brakes		1.7%		1.7%	
4016999007	Automobile Tyre-Tube Valves	Kg	2.6%	14.8	2.6%	14.8
4016999008	Groved Rubber pads		1.7%		1.7%	
4016999009	Rubberised Cork Sheets – Grade RCA Natural, RCA Black, RCA Super Cork Sheet and Rubberised Cork Frames and RCA Black and RCA Natural.		1.9%		1.9%	
4016000099	Others		1.7%		1.7%	
4017	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber		1.7%		1.7%	

**CHAPTER – 41
RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER**

4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split		Nil		Nil	
4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared),		Nil		Nil	

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	whether or not with wool on or split.					
4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.		Nil		Nil	
4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared		Nil		Nil	
4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared		Nil		Nil	
4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split but not further prepared		Nil		Nil	
4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine(including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114					
410701	Finished leather of cow/ buffalo/ calf	Per sq.ft.	5.8%	10.3	1.7%	3
410702	Lining leather of cow/ buffalo/ calf	Per sq.ft.	5.8%	7.6	1.7%	2.2
410799	Others		1.7%		1.7%	
4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114					
411201	Finished leather of sheep/lamb	Per sq.ft.	5.8%	10.3	1.7%	3
411202	Lining leather of sheep/lamb	Per sq.ft.	5.8%	7.6	1.7%	2.2
4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split,					

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	other than leather of heading 4114					
411301	Finished leather of goat/kid	Per sq.ft.	5.8%	10.3	1.7%	3
411302	Lining leather of goat/kid	Per sq.ft.	5.8%	7.6	1.7%	2.2
411399	Others		1.7%		1.7%	
4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather ; metallised leather	Per sq.ft.	5.8%	10.3	1.7%	3
4115	Composition leather with a basis of leather or leather fiber, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour		Nil		Nil	

CHAPTER – 42

ARTICLES OF LEATHER; SADDLERY AND HARNESS, TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILKWORM GUT)

4201	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material					
420101	Harness made of leather	Per piece	7.4%	149	1.7%	34.2
420102	Saddles made of leather	Per piece	7.5%	398	1.7%	90.2
420103	Harness and Saddlery, made of non-leather including textiles or synthetic materials	Per piece	7%	119	1.9%	32.3
420104	Parts/Components of Harness and Saddlery, made of leather or non-leather including Textiles or Synthetic materials	Per piece	7%	119	1.9%	32.3
420199	Others		2.7%		1.7%	
4202	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,					

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	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 vulcanized fiber or of paper-board, or wholly or mainly covered with such materials or with paper					
420201	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, travelling bags /luggages and similar containers, with outer surface of leather, of composition leather or of patent leather	Per piece	7.7%	429	1.7%	94.7
420202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, travelling bags /luggages and similar containers, with outer surface of plastic and/or textile material	Per piece	6.9%	386	1.7%	95.1
420203	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, travelling bags /luggages and similar containers not covered by tariff items 420201 and 420202	Per piece	4.7%	261	1.7%	94.4
420204	Hand-bags, whether or not with shoulder strap, including those without handle, with outer surface of leather, of composition leather or of patent leather	Per piece	7.7%	215.7	1.7%	47.6
420205	Hand-bags (excluding hand-bags of cotton) whether or not with shoulder strap, including those without handle, not covered by tariff item 420204	Per piece	6.9%	144	1.7%	35.5
420206	Hand-bags of cotton, whether or not with shoulder strap, including those without handle	Kg	7.2%	75	1.8%	18.7
420207	Articles of a kind normally carried in the pocket or in the handbag, with outer surface of leather, of composition leather or of patent leather	Per piece	7.7%	56.3	1.7%	12.4

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420208	Articles of a kind normally carried in the pocket or in the handbag, not covered by tariff item 420207	Per piece	6.6%	35.6	1.7%	9.2
420209	Deleted					
420210	Other articles, with outer surface of leather, of composition leather or of patent leather	Per piece	7.7%	56.3	1.7%	12.4
420211	Other articles, not covered by tariff items 420210	Per piece	6.6%	35.6	1.7%	9.2
420212	Deleted					
4203	Articles of apparel and clothing accessories, of leather or of composition leather					
420301	Articles of apparel, made of leather	Per piece	9.6%	820	1.7%	145.2
420302	Articles of apparel, made of leather in combination with other materials	Per piece	4.4%	377	1.7%	145.6
420303	Gloves, specially designed for use in sports namely Golf Gloves made of leather	Per piece	7.6%	44	1.7%	9.8
420304	Gloves, specially designed for use in sports namely Golf Gloves made of synthetic materials or made of leather in combination with synthetic materials	Per piece	7.6%	35.2	1.7%	7.9
420305	Gloves for use in industry including cut resistant gloves, heat resistant gloves, garden gloves, work gloves, welding gloves, water resistant gloves and driving gloves, made of leather with or without cotton/synthetic material	Per pair	7.6%	18.4	1.7%	4.1
420306	Other gloves made of leather	Per pair	6.5%	51	1.7%	13.3
420307	Belts and bandoliers made of leather	Per piece	5%	22	1.7%	7.5
	Other clothing accessories:					
420308	Aprons made of leather	Per piece	6.5%	191	1.7%	50.0
4203099	Others	Per piece	6.5%	66	1.7%	17.3
4204	Omitted					
4205	Other articles of leather or of composition leather					
420501	Leather sofa cover	Per sq.ft.	7.6%	17.3	1.7%	3.9
420502	Other upholstery including automobile upholstery	Per sq.ft.	7.6%	17.3	1.7%	3.9
42050301	Leather woven mesh /mats /panels/carpets in rolls or sheets		2.7%		1.7%	
42050302	Leather woven belts/braids/ strips/laces/cords in rolls or cut		2.7%		1.7%	

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	pieces					
42050303	Dog Chew		1.7%		1.7%	
42050304	Other articles of leather/composition leather		1.7%		1.7%	
42050305	Other articles made of leather in combination with other materials		1.7%		1.7%	
4206	Articles of gut (other than silkworm gut), of goldbeater's skin, of bladders or of tendons		1.7%		1.7%	

**CHAPTER – 43
FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF**

4301	Raw fur skins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of headings 4101, 4102 or 4103		Nil		Nil	
4302	Tanned or dressed fur skins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 4303		Nil		Nil	
4303	Articles of apparel, clothing accessories and other articles of fur skin					
430301	Articles of apparel, made of leather and lining of fur skin/artificial fur	Per Piece	9.6%	820	1.7%	145.2
430399	Others		Nil		Nil	
4304	Artificial fur and articles thereof					
430401	Acrylic fur fabric 'with or without embroidery' and/or with or without metallised yarn' (Acrylic content 100%)		1.7%		1.7%	
430499	Others		Nil		Nil	

**CHAPTER – 44
WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL**

4401	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms		Nil		Nil	
4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated		Nil		Nil	

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4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared		Nil		Nil	
4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, umbrellas, tool handles or the like; chipwood and the like		Nil		Nil	
44050000	Wood wool; wood flour		Nil		Nil	
4406	Railway or tramway sleepers(crossties) of wood		Nil		Nil	
4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or endjointed, of a thickness exceeding 6 mm		Nil		Nil	
4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm		1%		0.3%	
4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or end-jointed					
44090010	Parquet		1.7%		1.7%	
44090099	Others		Nil		Nil	
4410	Particle board, oriented strand board (OSB) and similar board (for example wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances					

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441001	Both side Prelaminated particle/MDF Board of relevant Thickness		1.7%		1.7%	
441099	Others		1.7%		1.7%	
4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances					
44119900	Both side Prelaminated particle/MDF Board of relevant Thickness		1.7%		1.7%	
4411000099	Others		1.7%		1.7%	
4412	Plywood, veneered panels and similar laminated wood					
4412999001	Plywood other than commercial Plywood	Cu.Mtr.	2.6%	700	2.6%	700
4412999002	Commercial Plywood	Cu.Mtr.	2.6%	700	2.6%	700
4412999003	Veneer		1.9%		1.9%	
4412990099	Others		1.7%		1.7%	
44130000	Densified wood, in blocks, plates, strips or profile shapes		1.7%		1.7%	
44140000	Wooden frames for paintings, photographs, mirrors or similar objects	Kg	4.7%	17.6	1.7%	6.4
4415	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		1.7%		1.7%	
4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves		1.7%		1.7%	
44170000	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood		1.7%		1.7%	
4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, Shingles and shakes		1.7%		1.7%	
4419	Tableware and kitchenware, of wood	Kg	4.7%	17.6	1.7%	6.4
4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other	Kg	4.7%	17.6	1.7%	6.4

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	ornaments, of wood; wooden articles of furniture not falling in chapter 94					
4421	Other articles of wood					
442101	Handicraft/Artware of wood	Kg	4.7%	17.6	1.7%	6.4
442199	Others		1.7%		1.7%	

CHAPTER – 45

45	CORK AND ARTICLES OF CORK		Nil		Nil	
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CHAPTER – 46

46	MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK		Nil		Nil	
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CHAPTER – 47

47	PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD		Nil		Nil	
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CHAPTER – 48

PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD

4801	Newsprint, in rolls or sheets		Nil		Nil	
4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch card and punch tape paper, in rolls or rectangular (including square)sheets of any size, other than paper of heading 4801 or 4803; hand-made paper and paperboard					
48026120	M.G. Poster Paper/ M.G. Tissue Paper		1.9%		1.9%	
48026130	Manila Board/ Colour Printing Paper/NP Printing Paper		1.9%		1.9%	
48026210	Paper such as Cyclostyled Paper, Typing Paper, Xerox Paper, Copier Paper, Ruled/ Unruled Paper, Plain Paper, Drawing Sheets; made from prime quality paper cut into sheets of various sizes	Kg	3.3%	2.5	3.3%	2.5
48026900	Cheque Security Papers MICR / Non MICR		1.7%		1.7%	
48020099	Others		1.7%		1.7%	