

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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1	2	3	4	5	6	7

	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%	

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4803	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets					
48030010	Ply Tissue paper Rolls	Kg	6.2%	5.7	1.7%	1.6
48030020	Tissue Interleaved Facial of different ply	Kg	3%	3.6	3%	3.6
48030090	Tissue Wet cleansing of different pack sizes		1.7%		1.7%	
48030099	Others		1.7%		1.7%	
4804	UNCOATED CRAFT PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, OTHER THAN THAT OF HEADING 4802 OR 4803					
48041100	Kraft Paper/ Deluxe Kraft Paper/ Unbleached Paper		1.7%		1.7%	
48040099	Others		1.7%		1.7%	
4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter		1.7%		1.7%	
4806	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets		1.7%		1.7%	
4807	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets		1.7%		1.7%	
4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind		1.7%		1.7%	

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	described in heading 4803					
4809	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		1.7%		1.7%	
4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface – coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size					
481001	Cast Coated Paper/ Paper Board		1.9%		1.9%	
481099	Others		1.7%		1.7%	
4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surfacecoloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803, 4809 or 4810					
481101	Printed flexible packaging material of one layer or printed or unprinted adhesive laminated /extrusion laminated flexible packaging material of multi-layers of relevant substrate with or without hotmel in the form of rolls/strips/sheets/labels/wrappes or in pouch form	Kg	3.3%	7.9	3.3%	7.9
481199	Others		1.7%		1.7%	
48120000	Filter blocks, slabs and plates, of paper pulp		1.7%		1.7%	
4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes		1.7%		1.7%	

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4814	Wallpaper and similar wall coverings; window transparencies of paper		1.7%		1.7%	
48150000	Deleted					
4816	Carbon-paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes		1.7%		1.7%	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paper-board; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery					
4817100001	Postal/ Non-Postal Stationeries such as various type and size of Plain/Printed Envelopes, Window/Airmail Envelopes/ Canvas Coated Products not elsewhere specified	Kg	6.9%	4.1	1.9%	1.1
4817100002	Envelopes, letter cards, plain post cards and correspondence cards made of : Pulp Board/ Grey Board	Kg	6.9%	4.1	1.7%	1
4817100003	Envelopes, letter cards, plain post cards and correspondence cards made of : Art Board	Kg	6.9%	7.4	1.7%	1.8
4817000099	Others		1.7%		1.7%	
4818	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, 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, table cloths, 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 fibres					
48180001	Paper Serviettes	Kg	2.6%	3.1	2.6%	3.1
48180002	Tissue Toilet Paper Rolls	Kg	3%	3.6	3%	3.6

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48180099	Others		1.7%		1.7%	
4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like					
48191001	Boxes/Cartons made out of paper board /Corrugated card board /Laminated Board /Kraft paper/printed or un printed Laminated, Coated or Uncoated, Varnished or Un varnished	Kg	3%	2.8	3%	2.8
48191002	Folding Box Board		1.7%		1.7%	
48191099	Others		1.7%		1.7%	
4820	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, excise 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					
4820200001	Ruled/ Un-ruled/ Printed with Soft/ Hard Cover with or without PVC/ BOPP jacket/ Laminated Stationery items like Exercise Book/ Diary/ Notebook/ Register/ Writing Pad/ Drawing Book	Kg	5.8%	7	3.3%	4
4820200002	Registers, accounts books, note books, order books, receipt books, letter pads, memorandum pads, diaries, exercise books, made of: Printing and Writing Paper.	Kg	6.7%	6.6	1.7%	1.7
4820200003	Registers, accounts books, note books, order books, receipt books, letter pads, memorandum pads, diaries, exercise books, made of: Cream Wove Paper.	Kg	6.7%	6.6	1.7%	1.7

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4820200004	Registers, accounts books, note books, order books, receipt books, letter pads, memorandum pads, diaries, exercise books, made of: Maplitho Paper.	Kg	7.1%	5.8	1.7%	1.4
4820200005	Registers, accounts books, note books, order books, receipt books, letter pads, memorandum pads, diaries, exercise books, made of: M.G. Tissue Paper.	Kg	7.1%	5.8	1.7%	1.4
4820200006	Registers, accounts books, note books, order books, receipt books, letter pads, memorandum pads, diaries, exercise books, made of : Art Paper/Board.	Kg	7.1%	5.8	1.7%	1.4
4820200007	Registers, accounts books, note books, order books, receipt books, letter pads, memorandum pads, diaries, exercise books, made of: Grey Board/Pulp Board.	Kg	6.7%	3.6	1.7%	0.9
4820200008	Registers, accounts books, note books, order books, receipt books, letter pads, memorandum pads, diaries, exercise books, made of: Straw Board/Mill Board.	Kg	6.7%	3.6	1.7%	0.9
4820200009	File folders/file folders with zips and clips	Kg	5.8%	7	1.7%	2.1
4820200010	Registers, books, diaries, with Leather cover with dimensions on each side measuring more than six inches	Per piece	6.7%	49	1.7%	12.4
4820200011	Registers, books, diaries, with Leather cover with dimension of at least one side equal to or less than six inches	Per piece	6.7%	24.5	1.7%	6.2
4820200099	Others		1.7%		1.7%	
4821	Paper or paperboard labels of all kinds, whether or not printed					
48211010	Paper Tags		1.7%		1.7%	
4821000099	Others		1.7%		1.7%	
4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)		1.7%		1.7%	

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4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres					
48237010	Moulded Paper Pulp Egg Trays		1.7%		1.7%	
48239015	Paper Cones made of relevant paper board	Kg	3.3%	2.4	3.3%	2.4
4823901801	Metallized Paper (26 GSM to 120 GSM)	Kg	3.3%	6	3.3%	6
4823901802	Double Side Decorative Laminates with Barrier Paper	Kg	3.3%	4	3.3%	4
4823901803	Industrial Laminates (Paper based/fabric based electrical)	Kg	3.3%	5	3.3%	5
4823901804	Industrial Laminates (Paper based/fabric based mechanical)	Kg	3.3%	5	3.3%	5
4823901805	Single Side Decorative Laminates with barrier paper	Kg	6.3%	7.6	3.3%	3.9
4823901806	Decorative handicraft articles made of papier mache	Kg	6.3%	7.6	1.7%	2.1
4823901807	Diazo Paper		1.7%		1.7%	
4823901808	S.S.Maplitho (NS)		1.7%		1.7%	
4823901809	S.S. Maplitho Wood Free Printing Paper.		1.7%		1.7%	
4823901810	Cigarette Packaging Materials viz., Hinge-lid packets/Hinge-lid blanks, Cigarette Card Board Outers/Display Outers, Bundle Wrap/Gay Wrap/Square End Parcel and Soft Cup Labels		1.9%		1.9%	
4823000099	Others		1.7%		1.7%	

CHAPTER – 49

PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS

4901	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets					
4901990001	Single/ Multi Colour Printed Books with/ without Soft/ Hard, PVC/ BOPP Laminated Jacket Cover	Kg	7.2%	12.3	1.7%	2.9
4901990002	Books all sorts, other than those made of newsprint and excluding educational books made out of duty paid writing /printing paper.	Kg	7.2%	12.3	1.7%	2.9
4901000099	Others		1.7%		1.7%	

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4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material					
49029020	Periodicals/ Magazines other than those made of newsprint.	Kg	6.7%	11.1	1.7%	2.8
4902000099	Others		1.7%		1.7%	
4903	Children's picture, drawing or colouring books		1.7%		1.7%	
49040000	Music, printed or in manuscript, whether or not bound or illustrated		1.7%		1.7%	
4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed					
4905999001	Maps and hydrographic or similar charts of all kinds including atlases, wall maps, printed topographical plans made of :Printing and Writing Paper	Kg	6.7%	11.1	1.7%	2.8
4905999002	Maps and hydrographic or similar charts of all kinds including atlases, wall maps, printed topographical plans made of : Cream Wove Paper	Kg	6.7%	11.1	1.7%	2.8
4905999003	Maps and hydrographic or similar charts of all kinds including atlases, wall maps, printed topographical plans made of : Maplitho Paper	Kg	6.7%	11.1	1.7%	2.8
4905999004	Maps and hydrographic or similar charts of all kinds including atlases, wall maps, printed topographical plans made of : M.G. Tissue Paper	Kg	6.7%	11.1	1.7%	2.8
4905999005	Maps and hydrographic or similar charts of all kinds including atlases, wall maps, printed topographical plans made of : Art Paper/Board	Kg	6.7%	11.1	1.7%	2.8
4905999006	Maps and hydrographic or similar charts of all kinds including atlases, wall maps, printed topographical plans made of : Grey Board/Pulp Board	Kg	6.7%	7.8	1.7%	2

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4905999007	Maps and hydrographic or similar charts of all kinds including atlases, wall maps, printed topographical plans made of : Straw Board/Mill Board	Kg	6.7%	7.8	1.7%	2
4905999008	Printed postcard and / or greeting cards made from art paper/art board.	Kg	6.7%	11.1	1.7%	2.8
4905900099	Others		1.7%		1.7%	
49060000	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing		1.7%		1.7%	
4907	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value; stamp-impressed paper; bank-notes; cheque forms; stock, share or bond certificates and similar documents of title					
490701	Cheque Security Papers MICR / Non MICR		1.7%		1.7%	
490799	Others		1.7%		1.7%	
4908	Transfers (decalcomanias)		1.7%		1.7%	
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings		1.7%		1.7%	
4910	Calendars of any kind, printed, including calendar blocks		1.7%		1.7%	
4911	Other printed matter, including printed pictures and photographs		1.7%		1.7%	
CHAPTER – 50 SILK						
50010000	Silk-worm cocoons suitable for reeling		1%		0.3%	
5002	Raw silk (not thrown)		1%		0.3%	