

| | | | 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 |

| | | | | | | |
|----------|---|--|----|--|------|--|
| | 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% | |

| | | | 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 |

| | | | | | | |
|------|---|--|----|--|------|--|
| 1702 | 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 | | 1% | | 0.3% | |
| 1703 | Molasses resulting from the extraction or refining of sugar | | 1% | | 0.3% | |
| 1704 | Sugar confectionery (including white chocolate), not containing cocoa | | 1% | | 0.3% | |

**CHAPTER – 18
COCOA AND COCOA PREPARATIONS**

| | | | | | | |
|----------|---|--|----|--|------|--|
| 18010000 | Cocoa beans, whole or broken, raw or roasted | | 1% | | 0.3% | |
| 18020000 | Cocoa shells, husks, skins and other cocoa waste | | 1% | | 0.3% | |
| 1803 | Cocoa paste, whether or not defatted | | 1% | | 0.3% | |
| 18040000 | Cocoa butter, fat and oil | | 1% | | 0.3% | |
| 18050000 | Cocoa powder, not containing added sugar or other sweetening matter | | 1% | | 0.3% | |
| 1806 | Chocolate and other food preparations containing cocoa | | 1% | | 0.3% | |

**CHAPTER – 19
PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS**

| | | | | | | |
|------|--|--|----|--|------|--|
| 1901 | 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 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included | | 1% | | 0.3% | |
| 1902 | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, | | 1% | | 0.3% | |

| | | | 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 |

| | | | | | | |
|----------|--|--|------|--|------|--|
| | lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared | | | | | |
| 19030000 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms | | 1% | | 0.3% | |
| 1904 | 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 | | 1% | | 0.3% | |
| 1905 | 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 | | | | | |
| 190501 | Biscuits | | 1.3% | | 1.3% | |
| 190599 | Others | | 1% | | 0.3% | |

CHAPTER – 20

PREPARATION OF VEGETABLES, FRUITS, NUTS OR OTHER PARTS OF PLANTS

| | | | | | | |
|------|--|--|----|--|------|--|
| 2001 | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid | | 1% | | 0.3% | |
| 2002 | Tomatoes prepared or preserved otherwise than by vinegar or acetic acid | | 1% | | 0.3% | |
| 2003 | Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid | | 1% | | 0.3% | |
| 2004 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006 | | 1% | | 0.3% | |
| 2005 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not | | 1% | | 0.3% | |

| | | | 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 |

| | | | | | | |
|-----------------|---|--|----|--|------|--|
| | frozen, other than products of Heading 2006 | | | | | |
| 20060000 | Vegetables, fruits, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised) | | 1% | | 0.3% | |
| 2007 | 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 | | | | | |
| 200701 | Fruit jams/ fruit jelly packed in OTS cans | | 1% | | 0.3% | |
| 200799 | Others | | 1% | | 0.3% | |
| 2008 | 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 | | 1% | | 0.3% | |
| 2009 | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter | | | | | |
| 200901 | Fruit juice pulp /concentrates, packed in OTS cans | | 1% | | 0.3% | |
| 200999 | Others | | 1% | | 0.3% | |

CHAPTER – 21
MISCELLANEOUS EDIBLE PREPARATIONS

| | | | | | | |
|-------------|--|----|----|----|------|-----|
| 2101 | 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 | | | | | |
| 210101 | Instant Coffee | Kg | 3% | 22 | 1% | 7.3 |
| 210102 | Roasted Chicory | | 1% | | 0.3% | |
| 210199 | Others | | 1% | | 0.3% | |
| 2102 | Yeasts (active or inactive); other single cell micro-organisms, dead (but not including vaccines of heading | | 1% | | 0.3% | |

| | | | 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 |

| | | | | | | |
|----------|--|--|----|--|------|--|
| | 3002); prepared baking powders | | | | | |
| 2103 | Sauces and preparations therefor, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard | | | | | |
| 210301 | Condiments paste packed in OTS cans | | 1% | | 0.3% | |
| 210399 | Others | | 1% | | 0.3% | |
| 2104 | Soups and broths and preparations therefor, homogenized composite food preparations | | 1% | | 0.3% | |
| 21050000 | Ice cream and other edible ice, whether or not containing cocoa | | 1% | | 0.3% | |
| 2106 | Food preparations not elsewhere specified or included | | | | | |
| 210601 | Chutneys/ vegetables/ pickles packed in OTS cans | | 1% | | 0.3% | |
| 210699 | Others | | 1% | | 0.3% | |

CHAPTER – 22
BEVERAGES, SPIRITS AND VINEGAR

| | | | | | | |
|----------|---|--|-----|--|------|--|
| 2201 | Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow | | | | | |
| 220101 | Bottled Water | | 1% | | 0.3% | |
| 220199 | Others | | Nil | | Nil | |
| 2202 | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009 | | 1% | | 0.3% | |
| 22030000 | Beer made from malt | | 1% | | 0.3% | |
| 2204 | Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009 | | 1% | | 0.3% | |
| 2205 | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances | | 1% | | 0.3% | |
| 22060000 | Other fermented beverages(for example,cider, | | 1% | | 0.3% | |

| | | | 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 |

| | | | | | | |
|----------|---|--|----|--|------|--|
| | perry,mead); mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included | | | | | |
| 2207 | Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength | | | | | |
| 22071090 | Ethanol or Ethyl Alcohol, Rectified Spirit/ ENA/ or otherwise having a minimum strength of 94.5% of Ethyl Alcohol | | 1% | | 0.3% | |
| 22071099 | Others | | 1% | | 0.3% | |
| 2208 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirit, liquors and other spirituous beverages | | 1% | | 0.3% | |
| 2209 | Vinegar and substitutes for vinegar obtained from acetic acid | | 1% | | 0.3% | |

CHAPTER – 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

| | | | | | | |
|------|--|--|----|--|------|--|
| 2301 | Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves | | 1% | | 0.3% | |
| 2302 | Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants | | 1% | | 0.3% | |
| 2303 | Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets | | 1% | | 0.3% | |
| 2304 | Oil-cake and other solid residues whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil | | 1% | | 0.3% | |

| | | | 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 |

| | | | | | | |
|----------|---|--|----|--|------|--|
| 2305 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil | | 1% | | 0.3% | |
| 2306 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305 | | 1% | | 0.3% | |
| 23070000 | Wine lees; argol | | 1% | | 0.3% | |
| 23080000 | Vegetable materials and vegetable waste, vegetable residues and by products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included | | 1% | | 0.3% | |
| 2309 | Preparations of a kind used in animal feeding | | 1% | | 0.3% | |

CHAPTER – 24
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

| | | | | | | |
|------------|--|------------|----|------|------|-----|
| 2401 | Unmanufactured tobacco; tobacco refuse | | | | | |
| 24011000 | Unmanufactured tobacco | | 1% | | 0.3% | |
| 24011099 | Others | | 1% | | 0.3% | |
| 2402 | Cigar, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes | | | | | |
| 24022000 | Cigarettes Packed in consumer packs | 200 sticks | 4% | 19.2 | 1.9% | 9.1 |
| 24022099 | Others | | 1% | | 0.3% | |
| 2403 | Other manufactured tobacco and manufactured tobacco substitute; “homogenized” or “reconstituted” tobacco; tobacco extract and essences | | | | | |
| 24039900 | Tobacco /Sweet Tobacco /Tobacco paste packed in the relevant packing material | | 1% | | 0.3% | |
| 2403000099 | Others | | 1% | | 0.3% | |

CHAPTER – 25
SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT

| | | | | | | |
|------|---|--|--|--|--|--|
| 2501 | 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 | | | | | |
|------|---|--|--|--|--|--|