

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

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; EARTH 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					
------	---	--	--	--	--	--

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

	<b>water</b>					
25010010	Common salt (including iodised salt) packed in HDPE/LDPE/PP Woven bags		1.3%		1.3%	
25010090	Others		Nil		Nil	
<b>25020000</b>	<b>Unroasted iron pyrites</b>		Nil		Nil	
<b>2503</b>	<b>Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur</b>		Nil		Nil	
<b>2504</b>	<b>Natural graphite</b>					
250410	Carbofoil of various grades (chemically Acid treated graphite)		1.3%		1.3%	
250499	Others		Nil		Nil	
<b>2505</b>	<b>Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26</b>		Nil		Nil	
<b>2506</b>	<b>Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape</b>		Nil		Nil	
<b>2507</b>	<b>Kaolin and other kaolinic clays, whether or not calcined</b>		Nil		Nil	
<b>2508</b>	<b>Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths</b>					
25081090	Processed Bentonite		1.3%		1.3%	
25081099	Others		Nil		Nil	
<b>25090000</b>	<b>Chalk</b>		Nil		Nil	
<b>2510</b>	<b>Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk</b>		Nil		Nil	
<b>2511</b>	<b>Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816</b>		Nil		Nil	
<b>2512</b>	<b>Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent</b>		Nil		Nil	

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

	specific gravity of 1 or less					
2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated		Nil		Nil	
25140000	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		Nil		Nil	
2515	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		Nil		Nil	
2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		Nil		Nil	
2517	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 2515 or 2516, whether or not heat-treated		Nil		Nil	
2518	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or		Nil		Nil	

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

	otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix					
2519	Natural magnesium carbonate (magnesite); fused magnesia; deadburned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure		Nil		Nil	
2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities accelerators or retarders		Nil		Nil	
2521	Limestone flux; limestone and other calcareous stones, of a kind used for the manufacture of lime or cement		Nil		Nil	
2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825		Nil		Nil	
2523	Portland cement, aliminous, slag cement, supersulphate cement, whether or not coloured or in the form of clinkers					
25232100	Portland Cement-white		1.3%		1.3%	
252329	Ordinary Portland Cement/ Portland Cement Pozzolona/ Portland Slag Cement/ Oil Well Cement		1.3%		1.3%	
25232900	Clinker of Ordinary Portland Cement/ Portland Cement Pozzolona/ Portland Slag Cement/ Oil Well Cement		1.3%		1.3%	
2523000099	Other Cements		1.3%		1.3%	
2524	Asbestos		Nil		Nil	
2525	Mica, including splittings; mica waste		Nil		Nil	
2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc		Nil		Nil	

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

2527	Omitted					
2528	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H <sub>3</sub> BO <sub>3</sub> Calculated on the dry weight		Nil		Nil	
2529	Feldspar; leucite; nepheline and nepheline syenite; fluorspar		Nil		Nil	
2530	Mineral substances not elsewhere specified or included		Nil		Nil	

**CHAPTER – 26  
ORES, SLAG AND ASH**

2601	<b>Iron ores and concentrates, including roasted iron pyrites</b>					
260101	IronOre pellets (from LimoniteOre)		1.3%		1.3%	
260102	Iron Ore Pellets (from HaematiteOre)		1.3%		1.3%	
260199	Others		Nil		Nil	
2602	<b>Manganese ores and concentrates,including ferruginous manganese ores and concentrates with a manganses content of 20% or more,calculated on the dry weight</b>		Nil		Nil	
26030000	<b>Copper ores and concentrates</b>		Nil		Nil	
26040000	<b>Nickel ores and concentrates</b>		Nil		Nil	
26050000	<b>Cobalt ores and concentrates</b>		Nil		Nil	
2606	<b>Aluminium ores and concentrates</b>					
260601	Calcined Bauxite		1.3%		0.4%	
260699	Others		Nil		Nil	
26070000	<b>Lead ores and concentrates</b>					
2607000001	Lead Concentrates		1.3%		1.3%	
2607000099	Others		Nil		Nil	
26080000	<b>Zinc ores and concentrates</b>					
2608000001	Zinc Concentrates		1.3%		1.3%	
2608000099	Others		Nil		Nil	
26090000	<b>Tin ores and concentrates</b>		Nil		Nil	
2610	<b>Chromium ores and concentrates</b>		Nil		Nil	
26110000	<b>Tungsten ores and concentrates</b>		Nil		Nil	
2612	<b>Uranium ores and concentrates</b>		Nil		Nil	

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

2613	Molybdenum ores and concentrates		Nil		Nil	
2614	Titanium ores and concentrates		Nil		Nil	
2615	Niobium, tantalum, vanadium or zirconium ores and concentrates		Nil		Nil	
2616	Precious metal ores and concentrates		Nil		Nil	
2617	Other ores and concentrates		Nil		Nil	
26180000	Granulated slag (slag sand) from the manufacture of iron or steel		Nil		Nil	
2619	Slag, dross (other than granulated slag), scaling and other waste from the manufacture of iron or steel		Nil		Nil	
2620	Slag, ash and residues (other than from the manufacture of iron or steel), containing arsenic, metal or their compounds		Nil		Nil	
2621	Other slag, and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste		Nil		Nil	

**CHAPTER – 27**  
**MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION;**  
**BITUMINOUS SUBSTANCES; MINERAL WAXES**

2701	Coal; Briquettes, ovoids and similar solid fuels manufactured from coal		Nil		Nil	
2702	Lignite, whether or not agglomerated, excluding jet		Nil		Nil	
2703	Peat (including peat litter), whether or not agglomerated		Nil		Nil	
2704	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon		Nil		Nil	
27050000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons		Nil		Nil	
2706	Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted		Nil		Nil	
2707	Oils and other products of the		Nil		Nil	

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

	distillation of high temperature coal tar similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents					
2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars		Nil		Nil	
27090000	Petroleum oils and oils obtained from bituminous minerals, crude		Nil		Nil	
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils					
271001	High Speed Diesel supplied by domestic oil companies to the Units located in Special Economic Zone		Nil		Nil	
271002	Furnace oil supplied by domestic oil companies to the Units located in Special Economic Zone		Nil		Nil	
271003	Industrial/Automotive Lubricants	Kg	3.3%	8.3	3.3%	8.3
271099	Others		Nil		Nil	
2711	Petroleum gases and other gaseous hydrocarbons		Nil		Nil	
2712	Petroleum jelly, paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured		Nil		Nil	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.					
271301	Calcined Petroleum coke		1.7%		1.7%	

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

271399	Others		Nil		Nil	
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks		Nil		Nil	
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut backs)		Nil		Nil	
27160000	Electrical Energy		Nil		Nil	

**CHAPTER – 28**

**INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES**

<b>I-CHEMICAL ELEMENTS</b>						
2801	Fluorine, chlorine, bromine and iodine		1.3%		1.3%	
2802	Sulphur, sublimed or precipitated; colloidal sulphur					
280201	Insoluble Sulphur		1.3%		1.3%	
280299	Others		1.3%		1.3%	
2803	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)					
28030010	Carbon black	Kg	3%	2.3	3%	2.3
2803000099	Others		1.3%		1.3%	
2804	Hydrogen, rare gases and other non-metals					
28047020	Phosphorous, Red	Kg	3%	8.5	3%	8.5
2804000099	Others		1.3%		1.3%	
2805	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury		1.3%		1.3%	
<b>II-INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS</b>						
2806	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid		1.3%		1.3%	
2807	Sulphuric acid; oleum		1.3%		1.3%	
2808	Nitric acid; sulphonitric acids		1.3%		1.3%	
2809	Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined					