

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

	made wholly or predominantly of iron / carbon steel / Non Alloy Steel/ Alloy steel (other than Stainless Steel) (not less than 90% by weight) manufactured through casting process, not elsewhere specified.					
854802	Identifiable ready to use machined parts/components made wholly or predominantly of Stainless Steel (not less than 90% by weight) manufactured through casting process, not elsewhere specified.	Kg	2.6%	6.2	2.6%	6.2
854803	Identifiable ready to use machined parts/components made wholly or predominantly of carbon steel / Non Alloy Steel/ (not less than 90% by weight) manufactured through forging process, not elsewhere specified.		1.9%		1.9%	
854804	Identifiable ready to use machined parts / components made wholly or predominantly of Alloy Steel (not less than 90% by weight) manufactured through Forging process, not elsewhere specified	Kg	3%	6.5	3%	6.5
854805	Identifiable ready to use machined parts/ components made wholly or predominantly of Stainless Steel (not less than 90% by weight) manufactured through Forging process, not elsewhere specified	Kg	3%	14.4	3%	14.4
854806	Cast articles including parts/ components of Aluminium, not elsewhere specified		1.9%		1.9%	
854899	Others		Nil		Nil	

**CHAPTER – 86**

**RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALING EQUIPMENT OF ALL KINDS**

8601	Rail locomotives powered from an external source of electricity or by electric accumulators		1.7%		1.7%	
8602	Other rail locomotives; locomotive tenders		1.7%		1.7%	

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1	2	3	4	5	6	7

8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604		1.7%		1.7%	
86040000	Rail or tramway maintenance or service vehicles whether or not self-propelled (for example, workshops, cranes, ballast tampers, track-liners, testing coaches and track inspection vehicles)		1.7%		1.7%	
86050000	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)		1.7%		1.7%	
8606	Railway or tramway goods vans and wagons, not self-propelled		1.7%		1.7%	
8607	Parts of railway or tramway locomotives or rolling-stock					
860701	Track Wheel		1.9%		1.9%	
860799	Others		1.7%		1.7%	
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signaling, safety or traffic control equipment for railway, tramways, roads, inland waterways, parking facilities, port installation or air-fields; parts of the foregoing		1.7%		1.7%	
8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport					
860901	Marine freight containers of type ICC 20'x8'x8.5'		1.7%		1.7%	
860999	Others		1.7%		1.7%	

**CHAPTER – 87**  
**VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF**

8701	Tractors (other than tractors of heading 8709)		1.7%		1.7%	
8702	Motor vehicles for the transport of ten or more					

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1	2	3	4	5	6	7

	<b>persons, including the driver</b>					
870201	Commercial Vehicle of GVW upto 7.5 MT in CBU/SKD/CKD condition		1.7%		1.7%	
870202	Commercial Vehicles of GVW above 7.5 MT in CBU/SKD/CKD condition		1.7%		1.7%	
870299	Others		1.7%		1.7%	
<b>8703</b>	<b>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars</b>					
870301	Rear Engined Auto Rikshaw in CKD/ SKD/ CBU condition		1.7%		1.7%	
870302	Motor cars having Manual Transmission	1 No.	2.85%	17800	2.85%	17800
870303	Motor cars having Automatic Transmission	1 No.	3.67%	28400	3.67%	28400
870399	Others		1.7%		1.7%	
<b>8704</b>	<b>Motor vehicles for the transport of goods</b>					
870401	Commercial Vehicle of GVW upto 7.5 MT in CBU/SKD/CKD condition		1.7%		1.7%	
870402	Commercial Vehicles of GVW above 7.5 MT in CBU/SKD/CKD condition		1.7%		1.7%	
870499	Others		1.7%		1.7%	
<b>8705</b>	<b>Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixers lorries, spraying lorries, mobile workshops, mobile radiological units)</b>					
870501	Commercial Vehicle of GVW upto 7.5 MT in CBU/SKD/CKD condition		1.7%		1.7%	
870502	Commercial Vehicles of GVW above 7.5 MT in CBU/SKD/CKD condition		1.7%		1.7%	
870599	Others		1.7%		1.7%	
<b>8706</b>	<b>Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705</b>					
870601	Front Engined Three Wheeler		1.7%		1.7%	

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1	2	3	4	5	6	7

	Drive away Chasis in CKD/SKD/CBU condition					
870602	Chassis, with or without cabin, for Commercial Vehicle of GVW upto 7.5 MT in CBU/SKD/CKD condition		1.7%		1.7%	
870603	Chassis, with or without cabin, for Commercial Vehicles of GVW above 7.5 MT in CBU/SKD/CKD condition		1.7%		1.7%	
870699	Others		1.7%		1.7%	
<b>8707</b>	<b>Bodies (including cabs), for the motor vehicles of headings 8701 to 8705</b>		1.7%		1.7%	
<b>8708</b>	<b>Parts and accessories of the motor vehicles of headings 8701 to 8705</b>					
870801	Nozzles	Kg	7.2%	17.0	1.7%	4.0
870802	Piston Pin/ Gudgeon Pin	Kg	7.2%	17.0	1.7%	4.0
870803	Steel Anchor Pin	Kg	7.2%	17.0	1.7%	4.0
870804	BB Axle	Kg	7.2%	17.0	1.7%	4.0
870805	Brake shoe plate	Kg	7.2%	17.0	1.7%	4.0
870806	Chain Cover Hinges Shackle Plates made of CRCA Sheet	Kg	7.2%	17.0	1.7%	4.0
870807	Connecting Rods	Kg	7.2%	17.0	1.7%	4.0
870808	Crank for chain wheel	Kg	7.2%	17.0	1.7%	4.0
870809	Front Axle beam/I-Beam, made of alloy steel	Kg	7.2%	17.0	3.0%	7.1
870810	Front Axle beam/I-Beam, made of non-alloy steel	Kg	7.2%	17.0	1.7%	4.0
8708011	Full Tension Sleeve	Kg	7.2%	17.0	1.7%	4.0
8708012	Spokes (Galvanised)	Kg	7.2%	17.0	1.7%	4.0
8708013	Machined trailer ball/hitch pin/linkage pin	Kg	7.2%	17.0	1.7%	4.0
8708014	Push rod	Kg	7.2%	17.0	1.7%	4.0
8708015	Radiator Cap	Kg	7.2%	17.0	1.7%	4.0
8708016	Sleeve Shaft and Ball Joint	Kg	7.2%	17.0	1.7%	4.0
8708017	Slip Stub Shaft	Kg	7.2%	17.0	1.7%	4.0
8708018	Spindles	Kg	7.2%	17.0	1.7%	4.0
8708019	Sprocket with central axle	Kg	7.2%	17.0	1.7%	4.0
8708020	V-Belt Cover BcP	Kg	7.2%	17.0	1.7%	4.0
8708021	Valve Tappets	Kg	7.2%	17.0	1.7%	4.0
8708022	Automotive Radiator Core of Copper/Brass construction	Kg	7.2%	49.5	1.7%	11.7
8708023	Automotive Radiator assembly with radiator core of Copper/Brass construction	Kg	7.2%	49.5	1.7%	11.7
8708024	Automotive Radiator assembly with radiator core of Steel/Brass construction	Kg	7.2%	34.0	1.7%	8.0

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8708025	Roller for auto break shoe	Kg	7.2%	17.0	1.7%	4.0
8708026	Spline Hub for Clutch Plates	Kg	7.2%	17.0	1.7%	4.0
8708027	Front/rear axle shaft	Kg	7.2%	17.0	1.7%	4.0
8708028	Auto Parts Double Brake Chamber Type 24 L/S	Kg	7.2%	17.0	1.7%	4.0
8708029	Auto Parts Brake Chamber Type 16 L/S	Kg	7.2%	17.0	1.7%	4.0
8708030	Auto Parts Brake Chamber Type 20 L/S	Kg	7.2%	17.0	1.7%	4.0
8708031	Auto Parts Brake Chamber Type 24 L/S	Kg	7.2%	17.0	1.7%	4.0
8708032	Auto Parts Brake Chamber Type 30 L/S	Kg	7.2%	17.0	1.7%	4.0
8708033	Auto Parts Brake Chamber Type 30 S/S	Kg	7.2%	17.0	1.7%	4.0
8708034	Steering Knuckle	Kg	7.2%	17.0	1.7%	4.0
8708035	Tractor Parts- Top Link Assembly and Parts thereof	Kg	7.2%	17.0	1.7%	4.0
8708036	Tractor Parts-Stabilizer Assembly/Chain Assembly and Parts thereof	Kg	7.2%	17.0	1.7%	4.0
8708037	Tractor Parts- Lift Arm/Lower Link and Parts thereof	Kg	7.2%	17.0	1.7%	4.0
8708038	Tractor Parts- Draw Bar	Kg	7.2%	17.0	1.7%	4.0
8708039	Tractor Parts- Ratchet Jack Assembly and Parts thereof	Kg	7.2%	17.0	1.7%	4.0
8708040	Tractor Parts- Leveling Assembly and Parts thereof	Kg	7.2%	17.0	1.7%	4.0
8708041	Tractor Parts- Ball for Tractor Parts	Kg	7.2%	17.0	1.7%	4.0
8708042	Tractor Parts- Reducing Bush	Kg	7.2%	17.0	1.7%	4.0
8708043	Deleted					
8708044	Tractor Parts-Stub Axle/Front Axle Spindle	Kg	7.2%	17.0	1.7%	4.0
8708045	Tractor Parts- Tie Rod End and Parts thereof	Kg	7.2%	17.0	1.7%	4.0
8708046	Deleted					
8708047	Deleted					
8708048	Cone Sleeve/Axle Stud sleeve		1.9%		1.9%	
8708049	Rear Axle Assembly for LCV/HCV (Assembly/SKD)		2.6%		2.6%	
8708050	Rocker Arm/ Rocker Shaft made of steel		1.7%		1.7%	
8708051	Aluminium Pistons, in fully machined conditions		1.9%		1.9%	
8708052	Clutch Cover Assembly		1.7%		1.7%	
8708053	Clutch Plate /Disc Assembly/Driven plate		1.7%		1.7%	
8708054	Brake Drums made of Alloy Cast Iron		1.9%		1.9%	

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8708055	Nut and Shaft Assembly for Automobile		1.7%		1.7%	
8708056	Rear Axle Housing Assembly for LCV/HCV		1.9%		1.9%	
8708057	Chrome/Nickel Plated wire wheel for all types of car		1.7%		1.7%	
8708058	Shock Absorber		1.9%		1.9%	
8708059	Power take offs /clutches		1.7%		1.7%	
8708060	Diffuser and parts thereof		1.7%		1.7%	
8708061	Distributor Type Fuel Injection Pump		3.3%		3.3%	
8708062	End-Cap Assembly		1.9%		1.9%	
8708063	General Purpose Metal Fitted/ Metal Bonded / Metal Un-bonded Automobile Rubber Parts (Moulded / Extruded) including Engine Mounting	Kg	3%	17.1	3%	17.1
8708064	Identifiable ready to use machined parts/components made wholly or predominantly of iron / carbon steel / Non Alloy Steel/ Alloy steel (other than Stainless Steel) (not less than 90% by weight) manufactured through casting process, not elsewhere specified.		1.9%		1.9%	
8708065	Identifiable ready to use machined parts/components made wholly or predominantly of Stainless Steel (not less than 90% by weight) manufactured through casting process, not elsewhere specified.	Kg	2.6%	6.2	2.6%	6.2
8708066	Identifiable ready to use machined parts/components made wholly or predominantly of carbon steel / Non Alloy Steel/ (not less than 90% by weight) manufactured through forging process, not elsewhere specified.		1.9%		1.9%	
8708067	Identifiable ready to use machined parts / components made wholly or predominantly of Alloy Steel (not less than 90% by weight) manufactured through Forging process, not elsewhere specified	Kg	3%	6.5	3%	6.5
8708068	Identifiable ready to use machined parts/ components	Kg	3%	14.4	3%	14.4

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	made wholly or predominantly of Stainless Steel (not less than 90% by weight) manufactured through Forging process, not elsewhere specified					
8708069	Cast articles including parts/components of Aluminium, not elsewhere specified		1.9%		1.9%	
8708070	Alloy Steel Forgings (Machined)	Kg	3%	6.5	3%	6.5
8708099	Others		1.7%		1.7%	
<b>8709</b>	<b>Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles</b>		1.7%		1.7%	
<b>87100000</b>	<b>Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles</b>		Nil		Nil	
<b>8711</b>	<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars;</b>					
871101	Automotive Steel Wheel Rims 12"-13" (Excluding Wire Wheels)	Kg	7.2%	14.2	1.7%	3.4
871102	Automotive Steel Wheel Rims 14"-16" (Excluding Wire Wheels)	Kg	7.2%	14.2	1.7%	3.4
871103	Scooter (in CKD/SKD/CBU condition)		1.7%		1.7%	
871104	Motor Cycle (in CKD/SKD/CBU condition)		1.7%		1.7%	
871105	Moped (in CKD/SKD/CBU condition)		1.7%		1.7%	
871199	Others		1.7%		1.7%	
<b>8712</b>	<b>Bicycles and other cycles (including delivery tricycles), not motorised</b>					
871201	Complete Bicycle single speed	1 No.	11.7%	439.5	1.7%	63.9
871202	Complete Bicycle having multi-speed chainwheel and crank with multi-speed freewheel	1 No.	13.3%	608	4.3%	196.6
871203	Multi-speed complete bicycle	1 No.	13.3%	608	4.3%	196.6

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	with geared hubs					
871299	Others		1.7%		1.7%	
<b>8713</b>	<b>Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled</b>		1.7%		1.7%	
<b>8714</b>	<b>Parts and accessories of vehicles of headings 8711 to 8713</b>					
871401	BB axle	100 Pcs.	11.4%	351	1.7%	52.3
871402	BB Cup set of 3	1 Set	11%	2.7	1.7%	0.4
871403	Deleted					
871404	Brake set	1 Set	11.4%	10.9	1.7%	1.6
871405	Chain	100 Pcs.	11%	661	1.7%	102.2
871406	Chain Adjuster	Per pair	11%	0.5	1.7%	0.1
871407	Single speed Chainwheel and Crank (Crank made of steel)	1 Set	11%	17.3	1.7%	2.7
871408	Cotter pin-Set of 2	1 Set	11%	0.6	1.7%	0.1
871409	Frame made of steel without B.B. cup and axle	Per piece	8%	53	1.7%	11.3
871410	Fork	100 Pcs.	11.4%	1658.7	1.7%	247.4
871411	Fork Fitting	1 Set	10.5%	3.8	1.7%	0.6
871412	Free wheel single speed	100 Pcs.	10.5%	472.5	1.7%	76.5
871413	Handle bar made of steel	1 Set	10.5%	23.7	1.7%	3.8
871414	Handle stem made of steel	100 Pcs.	11.4%	345	1.7%	51.4
871415	Hub (front or rear) made of steel	100 Pcs.	10.5%	672	1.7%	108.8
871416	Lamp bracket	100 Pcs.	11.4%	135.7	1.7%	20.2
871417	Mudguard (pair)	Per pair	11.4%	22.4	1.7%	3.3
871418	Pedal (pair)	Per pair	11.4%	8.2	1.7%	1.2
871419	Rim (pair) made of steel	Per pair	11.4%	37.2	1.7%	5.5
871420	Saddle	100 Pcs.	11.4%	2297	1.7%	342.5
871421	Seat Pillar	100 Pcs.	11.4%	169.8	1.7%	25.3
871422	Spokes set of 144 pieces	1 Set	11.4%	13.7	1.7%	2.0
871423	Single speed Chainwheel and Crank (Crank made of aluminium)	Kg	10%	25.8	1.7%	4.4
871424	Cranks made out of aluminium	Kg	10%	45	1.7%	7.7
871425	Triple chainwheel and crank set	1 Set	10%	29.1	1.7%	4.9
871426	Handle Bar Switch	Per piece	10%	29.1	3%	8.7
871427	Half Collets for engine valves	Per piece	10%	6.8	1.7%	1.2
871428	Industrial Roller Chain/ Motorcycles including Moped Chain/ Automotive Timing Chains ( all types including spares )	Kg	10%	25.8	1.7%	4.4
871429	Chain wheel	Per piece	10%	51.6	1.7%	8.8
871430	Multispeed free wheel	Per piece	10%	34.3	1.7%	5.8
871499	Others	Kg	10%	17.1	1.7%	2.9
<b>8715</b>	<b>Baby carriages and parts</b>	Kg	7.2%	14.2	1.7%	3.4

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	thereof					
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof					
871601	Truck and Trailer Wheels	Kg	7.2%	14.2	1.9%	3.7
871602	Earth Moving Wheel Components, namely, Bead Seat Ring, Gutter Band Fixed Flange and Lock Ring	Kg	7.2%	14.2	1.7%	3.4
871603	Others		1.7%		1.7%	

**CHAPTER – 88  
AIRCRAFT , SPACECRAFT, AND PARTS THEREOF**

8801	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft		1.7%		1.7%	
8802	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles		1.7%		1.7%	
8803	Parts of goods of heading 8801 or 8802		1.7%		1.7%	
8804	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto		1.7%		1.7%	
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles		1.7%		1.7%	

**CHAPTER – 89  
SHIPS, BOATS AND FLOATING STRUCTURES**

8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods		1.7%		1.7%	
8902	Fishing vessels; factory ships and other vessels for processing or preserving fishery products		1.7%		1.7%	
8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes		1.7%		1.7%	
89040000	Tugs and pusher craft		1.7%		1.7%	
8905	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their		1.7%		1.7%	

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	main function; floating docks; floating or submersible drilling or production platforms					
8906	Other vessels, including warships and lifeboats other than rowing boats					
890601	Warships		Nil		Nil	
890602	Others		1.7%		1.7%	
8907	Other floating structures ( for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons)					
890701	Inflatable Life-Raft Complete with all other parts as per solas pack "A" alongwith the accessories		1.7%		1.7%	
890799	Others		1.7%		1.7%	
89080000	Vessels and other floating structures for breaking up		Nil		Nil	

**CHAPTER – 90**

**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF**

9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked					
900101	Optical fibres		1.7%		1.7%	
900102	Sheets and plates of polarising material		1.7%		1.7%	
900103	Optical Fibre Cables	Mtr.	5%	3.3	5%	3.3
900104	Ophthalmic Bifocal Lens		1.7%		1.7%	
900105	Ophthalmic lenses		1.9%		1.9%	
900199	Others		1.7%		1.7%	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked		4.7%		1.7%	
9003	Frames and mountings for spectacles, goggles or the like, and parts thereof					