

			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

	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					

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
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900301	Spectacle frames made of plastic		1.7%		1.7%	
900399	Others		4.7%		1.7%	
9004	Spectacles, goggles and the like, corrective, protective or other		4.7%		1.7%	
9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy		4.7%		1.7%	
9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flash bulbs other than discharge lamps of heading 8539		4.7%		1.7%	
9007	Cinematographic cameras and projectors whether or not incorporating sound recording or reproducing apparatus		4.7%		1.7%	
9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers		4.7%		1.7%	
9009	Omitted					
9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this chapter; negatoscopes; projection screens		4.7%		1.7%	
9011	Compound optical microscopes, including those for photomicro-graphy, cine-photomicrography or microprojection		4.7%		1.7%	
9012	Microscopes other than optical microscopes; diffraction apparatus		4.7%		1.7%	
9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter					

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
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901301	Liquid Crystal Display		1%		1%	
901399	Others		1%		1%	
9014	Direction finding compasses; other navigational instruments and appliances		4.7%		1.7%	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geo-physical instruments and appliances, excluding compasses; rangefinders		4.7%		1.7%	
9016	Balances of a sensitivity of 5cg or better, with or without weights		4.7%		1.7%	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter					
901701	Steel tapes/rules (1 meter to 50 meters)		4.7%		1.7%	
901799	Others		4.7%		1.7%	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scientigraphic apparatus, other electro-medical apparatus and sight-testing instruments					
901801	Ultrasound Scanner, Patient Monitoring Equipments and Surgical Diathermy Equipments		4.7%		2.2%	
901802	Surgical blades other than made of High Carbon Steel		4.7%		1.7%	
901803	Surgical Blades made of High Carbon Steel		4.7%		1.7%	
901804	Hypodermic Needle Disposable		4.7%		1.7%	
901805	Non Pyrogenic Sterile intravenous infusion sets/Non-pyrogenic sterile I.V. sets components		4.7%		1.9%	
901806	I.V. Cannula		4.7%		1.7%	

			A		B	
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901807	Sterilised disposable syringe with or without needle		4.7%		1.7%	
901808	Blood Bag		1.9%		1.9%	
901899	Others		4.7%		1.7%	
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus		4.7%		1.7%	
90200000	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters		4.7%		1.7%	
9021	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability		4.7%		1.7%	
9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like		4.7%		1.7%	
9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses		4.7%		1.7%	
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals,		4.7%		1.7%	

			A		B	
Tariff Item	Description of goods	Unit	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

	wood, textiles, paper, plastics)					
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments		4.7%		1.7%	
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032)					
902601	Water meters (of brass)	Kg	7.2%	46.1	1.7%	10.9
902602	Others		4.7%		1.7%	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surfacetension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes		4.7%		1.7%	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor					
902801	Single Phase Electrical Energy Meter	1 No.	2.6%	200	2.6%	200
902802	Three Phase Electrical Energy Meter	1 No.	2.6%	200	2.6%	200
902899	Others		4.7%		1.7%	
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015;		4.7%		1.7%	

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	stroboscopes					
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations					
903001	Electrical measuring instrument type: moving iron moving coil dynamo meter by metallic reed type, namely volt meter, ammeter, frequency meter, watt meter, multimeters, insulation testers, maximum demand indicator power, factor meter		4.7%		1.7%	
903002	Electronic Digital Multimeters		4.7%		1.7%	
903003	Digital Clamp on Ammeter Tongtester		4.7%		1.7%	
903099	Others		4.7%		1.7%	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors					
903101	Electronic Area Measuring Machine	1 No.	3%	73.8	3%	73.8
903199	Others		4.7%		1.7%	
9032	Automatic regulating or controlling instruments and apparatus					
903201	Thermocouple Cartridges of PT/PT-13% RH(type-R)Mark VII		4.7%		1.7%	
903202	Constant Temperature Baths		4.7%		1.7%	
903299	Others		4.7%		1.7%	
90330000	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of chapter 90		4.7%		1.7%	

CHAPTER – 91
CLOCKS AND WATCHES AND PARTS THEREOF

			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.(₹)
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9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal		Nil		Nil	
9102	Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101					
910201	Quartz analog Watches - Digital Electronic Watches	Per piece	3%	21.6	3%	21.6
910202	Others		4.7%		1.7%	
9103	Clocks with watch movements, excluding clocks of heading 9104					
910301	Quartz analog clocks / time pieces with Alarm/ Chime / Pendulum function and Quartz timing Mechanism/ Movement for the above types of clocks/Time Pieces (incasing)/SKD condition	Per piece	3%	7.2	3%	7.2
910399	Others		4.7%		1.7%	
91040000	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels		4.7%		1.7%	
9105	Other clocks					
910501	Quartz analog clocks / time pieces without Alarm/ Chime / Pendulum function and Quartz timing Mechanism/Movement for the above types of clocks/Time Pieces (incasing)/SKD condition	Per piece	3%	7.2	3%	7.2
910599	Others		4.7%		1.7%	
9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders)		4.7%		1.7%	
91070000	Time switches with clock or watch movement or with synchronous motor		4.7%		1.7%	
9108	Watch movements, complete and assembled					
910801	Quartz Analogue Wrist Watch Movement (including CKD/		2.6%		2.6%	

Tariff Item	Description of goods	Unit	A		B	
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	SKD thereof) Others					
910899	Others		4.7%		1.7%	
9109	Clock movements, complete and assembled		4.7%		1.7%	
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements		4.7%		1.7%	
9111	Watch cases and parts thereof					
911101	Cases of precious metal or of metal clad with precious metals		Nil		Nil	
911102	Others		1.7%		1.7%	
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof					
911201	Cases of precious metal or of metal clad with precious metals		Nil		Nil	
911202	Others		1.7%		1.7%	
9113	Watch straps, watch bands and watch bracelets, and parts thereof					
911301	Of precious metal or of metal clad with precious metals		Nil		Nil	
911302	Others		1.7%		1.7%	
9114	Other clock or watch parts					
911401	Watch Dial made out of Nickel Silver/ Brass Strip.		1.7%		1.7%	
911499	Others		1.7%		1.7%	

CHAPTER – 92

MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES

9201	Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments		4.7%		1.7%	
9202	Other string musical instruments (for example, guitars, violins, harps)		4.7%		1.7%	
9203	Omitted					
9204	Omitted					
9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes) other than fairground organs and mechanical street organs		4.7%		1.7%	

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
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92060000	Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas)		4.7%		1.7%	
9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)		4.7%		1.7%	
9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments		4.7%		1.7%	
9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds		4.7%		1.7%	

CHAPTER – 93

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

9301	Military weapons, other than revolvers, pistols and the arms of heading 9307		Nil		Nil	
93020000	Revolvers and pistols, other than those of heading 9303 or 9304		Nil		Nil	
9303	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)		Nil		Nil	
93040000	Other arms (for example, spring, air or gas guns and pistols, truncheons), exclu-		Nil		Nil	