

Notification No.68 /2006-Customs

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table hereto annexed and falling under the Heading, Sub-heading, or Tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), and specified in the corresponding entry in column (2) of the said Table, from so much of the duty of customs leviable thereon, as is in excess of the amount calculated at the rate specified in

- (a) column (4) of the said Table, when imported into the Republic of India from a country listed in APPENDIX I; or
 (b) column (5) of the said Table, when imported into the Republic of India from a country listed in APPENDIX II .

Provided that the importer proves to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, that the goods in respect of which the benefit of this exemption is claimed are of the origin of the country listed in the said APPENDIX I or APPENDIX II, as the case may be, in accordance with the Rules of Determination of Origin of Goods under the Agreement on South Asian Free Trade Area (SAFTA), published in the notification of the Government of India in the Ministry of Finance (Department Revenue) No 75/2006-Customs, (NT) dated the 30th June,2006.

2. For the purposes of this notification the rate specified in column (4) or column (5) shall be the ad *valorem* rate unless otherwise specified.

3. This notification shall come into force with effect from the 1st day of July 2006.

TABLE

S.No.	Heading, Sub-Heading or Tariff item to the First Schedule	Description of goods	Rate	
			(4)	(5)
(1)	(2)	(3)	(4)	(5)
1	5111 11	All goods	12.5%	10%
2	5111 19	All goods	12.5%	10%
3	5111 20	All goods	12.5%	10%
4	5111 30	All goods	12.5%	10%
5	5111 90	All goods	12.5%	10%
6	5112 11	All goods	12.5%	10%
7	5112 19	All goods	12.5%	10%
8	5112 20	All goods	12.5%	10%

9	5112 30	All goods	12.5%	10%
10	5112 90	All goods	12.5%	10%
11	5113	All goods	12.5%	10%
12	5208 39	Upholstery fabrics	12.5% or Rs.75 per kg, whichever is higher	10% or Rs.75 per kg, whichever is higher
13	5208 39	Other than upholstery fabrics	12.5%	10%
14	5208 41	All goods	12.5% or Rs.4.50 per sq. metre, whichever is higher	10% or Rs.4.50 per sq. metre, whichever is higher
15	5208 42	Upholstery fabrics	12.5% or Rs.18.50 per sq. metre, whichever is higher	10% or Rs.18.50 per sq. metre, whichever is higher
16	5208 42	Other than upholstery fabrics	12.5% or Rs.11 per sq. metre, whichever is higher	10% or Rs.11 per sq. metre, whichever is higher
17	5208 49	Other than upholstery fabrics	12.5% or Rs.100 per kg, whichever is higher	10% or Rs.100 per kg, whichever is higher
18	5208 49	Upholstery fabrics	12.5% or Rs.71.50 per kg, whichever is higher	10% or Rs.71.50 per kg, whichever is higher
19	5208 51	All goods	12.5% or Rs.13.50 per sq. metre, whichever is higher	10% or Rs.13.50 per sq. metre, whichever is higher
20	5208 52	Upholstery fabrics	12.5% or Rs.11.50 per sq. metre, whichever is higher	10% or Rs.11.50 per sq. metre, whichever is higher
21	5208 52	Other than upholstery fabrics	12.5% or Rs.7 per sq. metre, whichever is higher	10% or Rs.7 per sq. metre, whichever is higher
22	5208 53	Upholstery fabrics	12.5% or Rs.17.50 per sq. metre, whichever is higher	10% or Rs.17.50 per sq. metre, whichever is higher
23	5208 53	Other than upholstery fabrics	12.5% or Rs.10.50 per sq. metre, whichever is higher	10% or Rs.10.50 per sq. metre, whichever is higher
24	5208 59	Upholstery fabrics	12.5% or Rs.25 per sq. metre, whichever is higher	10% or Rs.25 per sq. metre, whichever is higher
25	5208 59	Other than upholstery fabrics	12.5% or Rs.15 per sq. metre, whichever is higher	10% or Rs.15 per sq. metre, whichever is higher
26	5209 31	Upholstery fabrics	12.5% or Rs.75 per kg., whichever is higher	10% or Rs.75 per kg., whichever is higher
27	5209 31	Other than upholstery fabrics	12.50%	10%
28	5209 32	Upholstery fabrics	12.5% or Rs.75 per kg., whichever is higher	10% or Rs.75 per kg., whichever is higher
29	5209 32	Other than upholstery fabrics	12.50%	10%

30	5209 39	Upholstery fabrics	12.5% or Rs.75 per kg., whichever is higher	10% or Rs.75 per kg., whichever is higher
31	5209 39	Other than upholstery fabrics	12.50%	10%
32	5209 41	Upholstery fabrics	12.5% or Rs.16 per sq. metre, whichever is higher	10% or Rs.16 per sq. metre, whichever is higher
33	5209 41	Other than upholstery fabrics	12.5% or Rs.15 per sq. metre, whichever is higher	10% or Rs.15 per sq. metre, whichever is higher
34	5209 42 00	All goods	12.5% or Rs.12.50 per sq. metre., whichever is higher	10% or Rs.12.50 per sq. metre., whichever is higher
35	5209 43	Upholstery fabrics	12.5% or Rs.15 per sq. metre, whichever is higher	10% or Rs.15 per sq. metre, whichever is higher
36	5209 43	Other than upholstery fabrics	12.5% or Rs.14 per sq. metre, whichever is higher	10% or Rs.14 per sq. metre, whichever is higher
37	5209 49	Upholstery fabrics	12.5% or Rs.75 per kg., whichever is higher	10% or Rs.75 per kg., whichever is higher
38	5209 49	Other than upholstery fabrics	12.50%	10%
39	5209 51	Upholstery fabrics	12.5% or Rs.15 per sq. metre, whichever is higher	10% or Rs.15 per sq. metre, whichever is higher
40	5209 51	Other than upholstery fabrics	12.5% or Rs.12 per sq. metre, whichever is higher	10% or Rs.12 per sq. metre, whichever is higher
41	5209 52	Upholstery fabrics	12.5% or Rs.15 per sq. metre, whichever is higher	10% or Rs.15 per sq. metre, whichever is higher
42	5209 52	Other than upholstery fabrics	12.5% or Rs.12 per sq. metre, whichever is higher	10% or Rs.12 per sq. metre, whichever is higher
43	5209 59	Upholstery fabrics	12.5% or Rs. 19 per sq. metre, whichever is higher	10% or Rs. 19 per sq. metre, whichever is higher
44	5209 59	Other than upholstery fabrics	12.5% or Rs. 15 per sq. metre, whichever is higher	10% or Rs. 15 per sq. metre, whichever is higher
45	5210 39	Upholstery fabrics	12.5% or Rs.75 per kg., whichever is higher	10% or Rs.75 per kg., whichever is higher
46	5210 39	Other than upholstery fabrics	12.50%	10%
47	5210 41	All goods	12.5% or Rs.7.50 per sq. metre, whichever is higher	10% or Rs.7.50 per sq. metre, whichever is higher
48	5210 42	All goods	12.5% or Rs.12.50 per sq. metre, whichever is higher	10% or Rs.12.50 per sq. metre, whichever is higher
49	5210 49	Other than upholstery fabrics	12.5% or Rs.92.5 per kg., whichever is higher	10% or Rs.92.5 per kg., whichever is higher

50	5210 49	Upholstery fabrics	12.5% or Rs.66 per kg., whichever is higher	10% or Rs.66 per kg., whichever is higher
51	5210 51	Upholstery fabrics	12.5% or Rs.7.50 per sq. metre, whichever is higher	10% or Rs.7.50 per sq. metre, whichever is higher
52	5210 51	Other than upholstery fabrics	12.5% or Rs.6 per sq. metre, whichever is higher	10% or Rs.6 per sq. metre, whichever is higher
53	5210 52	All goods	12.5% or Rs.7.50 per sq. metre, whichever is higher	10% or Rs.7.50 per sq. metre, whichever is higher
54	5210 59	Upholstery fabrics	12.5% or Rs.7.50 per sq. metre, whichever is higher	10% or Rs.7.50 per sq. metre, whichever is higher
55	5210 59	Other than upholstery fabrics	12.5% or Rs.6 per sq. metre, whichever is higher	10% or Rs.6 per sq. metre, whichever is higher
56	5211 31	Upholstery fabrics	12.5% or Rs.75 per kg., whichever is higher	10% or Rs.75 per kg., whichever is higher
57	5211 31	Other than upholstery fabrics	12.50%	10%
58	5211 32	Upholstery fabrics	12.5% or Rs.75 per kg., whichever is higher	10% or Rs.75 per kg., whichever is higher
59	5211 32	Other than upholstery fabrics	12.50%	10%
60	5211 39	Upholstery fabrics	12.5% or Rs.75 per kg., whichever is higher	10% or Rs.75 per kg., whichever is higher
61	5211 39	Other than upholstery fabrics	12.50%	10%
62	5211 41	Upholstery fabrics	12.5% or Rs.22 per sq. metre, whichever is higher	10% or Rs.22 per sq. metre, whichever is higher
63	5211 41	Other than upholstery fabrics	12.5% or Rs.17.50 per sq. metre, whichever is higher	10% or Rs.17.50 per sq. metre, whichever is higher
64	5211 42 00	All goods	12.5% or Rs.9 per sq. metre, whichever is higher	10% or Rs.9 per sq. metre, whichever is higher
65	5211 43	Upholstery fabrics	12.5% or Rs.20 per sq. metre, whichever is higher	10% or Rs.20 per sq. metre, whichever is higher
66	5211 43	Other than upholstery fabrics	12.5% or Rs.16 per sq. metre, whichever is higher	10% or Rs.16 per sq. metre, whichever is higher
67	5211 49	Upholstery fabrics	12.5% or Rs.75 per kg., whichever is higher	10% or Rs.75 per kg., whichever is higher
68	5211 49	Other than upholstery fabrics	12.50%	10%
69	5211 51	Upholstery fabrics	12.5% or Rs.9 per sq. metre, whichever is higher	10% or Rs.9 per sq. metre, whichever is higher

70	5211 51	Other than upholstery fabrics	12.5% or Rs.6 per sq. metre, whichever is higher	10% or Rs.6 per sq. metre, whichever is higher
71	5211 52	Upholstery fabrics	12.5% or Rs.9 per sq. metre, whichever is higher	10% or Rs.9 per sq. metre, whichever is higher
72	5211 52	Other than upholstery fabrics	12.5% or Rs.6 per sq. metre, whichever is higher	10% or Rs.6 per sq. metre, whichever is higher
73	5211 59	Upholstery fabrics	12.5% or Rs.9 per sq. metre, whichever is higher	10% or Rs.9 per sq. metre, whichever is higher
74	5211 59	Other than upholstery fabrics	12.5% or Rs.6 per sq. metre, whichever is higher	10% or Rs.6 per sq. metre, whichever is higher
75	5212 15 00	All goods	12.5% or Rs.165 per kg., whichever is higher	10% or Rs.165 per kg., whichever is higher
76	5212 24 00	All goods	12.5% or Rs.10 per sq. metre, whichever is higher	10% or Rs.10 per sq. metre, whichever is higher
77	5212 25 00	All goods	12.5% or Rs.82.50 per kg., whichever is higher	10% or Rs.82.50 per kg., whichever is higher
78	5407 10	All goods	12.5% or Rs.57.50 per kg., whichever is higher	10% or Rs.57.50 per kg., whichever is higher
79	5407 41	All goods	12.5% or Rs.15 per sq. metre, whichever is higher	10% or Rs.15 per sq. metre, whichever is higher
80	5407 42	Upholstery fabrics	12.5% or Rs.30 per sq. metre, whichever is higher	10% or Rs.30 per sq. metre, whichever is higher
81	5407 42	Other than upholstery fabrics	12.5% or Rs.18 per sq. metre, whichever is higher	10% or Rs.18 per sq. metre, whichever is higher
82	5407 43 00	Upholstery fabrics	12.5% or Rs.33.5 per sq. metre, whichever is higher	10% or Rs.33.5 per sq. metre, whichever is higher
83	5407 43 00	Other than upholstery fabrics	12.5% or Rs.20 per sq. metre, whichever is higher	10% or Rs.20 per sq. metre, whichever is higher
84	5407 44	Upholstery fabrics	12.5% or Rs.29 per sq. metre, whichever is higher	10% or Rs.29 per sq. metre, whichever is higher
85	5407 44	Other than upholstery fabrics	12.5% or Rs.17.50 per sq. metre, whichever is higher	10% or Rs.17.50 per sq. metre, whichever is higher
86	5407 51	All goods	12.5% or Rs.5.50 per sq. metre, whichever is higher	10% or Rs.5.50 per sq. metre, whichever is higher
87	5407 52	Upholstery fabrics	12.5% or Rs.19 per sq. metre, whichever is higher	10% or Rs.19 per sq. metre, whichever is higher
88	5407 52	Other than upholstery fabrics	12.5% or Rs.11.50 per sq. metre, whichever is higher	10% or Rs.11.50 per sq. metre, whichever is

				higher
89	5407 53 00	Upholstery fabrics	12.5% or Rs.25 per sq. metre, whichever is higher	10% or Rs.25 per sq. metre, whichever is higher
90	5407 53 00	Other than upholstery fabrics	12.5% or Rs.15 per sq. metre, whichever is higher	10% or Rs.15 per sq. metre, whichever is higher
91	5407 54	All goods	12.5% or Rs.10 per sq. metre, whichever is higher	10% or Rs.10 per sq. metre, whichever is higher
92	5407 61	Upholstery fabrics	12.5% or Rs.75 per kg., whichever is higher	10% or Rs.75 per kg., whichever is higher
93	5407 61	Other than upholstery fabrics	12.50%	10%
94	5407 69 00	Upholstery fabrics	12.5% or Rs.30 per sq. metre, whichever is higher	10% or Rs.30 per sq. metre, whichever is higher
95	5407 69 00	Other than upholstery fabrics	12.5% or Rs.18 per sq. metre, whichever is higher	10% or Rs.18 per sq. metre, whichever is higher
96	5407 71	All goods	12.5% or Rs. 10 per sq. metre, whichever is higher	10% or Rs.10 per sq. metre, whichever is higher
97	5407 72 00	All goods	12.5% or Rs. 24 per sq. metre, whichever is higher	10% or Rs.24 per sq. metre, whichever is higher
98	5407 73 00	Upholstery fabrics	12.5% or Rs. 60 per sq. metre, whichever is higher	10% or Rs.60 per sq. metre, whichever is higher
99	5407 73 00	Other than upholstery fabrics	12.5% or Rs. 36 per sq. metre, whichever is higher	10% or Rs. 36 per sq. metre, whichever is higher
100	5407 74 00	Upholstery fabrics	12.5% or Rs. 38 per sq. metre, whichever is higher	10% or Rs.38 per sq. metre, whichever is higher
101	5407 74 00	Other than upholstery fabrics	12.5% or Rs. 23 per sq. metre, whichever is higher	10% or Rs.23 per sq. metre, whichever is higher
102	5407 81	All goods	12.5% or Rs.5 per sq. metre, whichever is higher	10% or Rs.5 per sq. metre, whichever is higher
103	5407 82	Upholstery fabrics	12.5% or Rs.21 per sq. metre, whichever is higher	10% or Rs.21 per sq. metre, whichever is higher
104	5407 82	Other than upholstery fabrics	12.5% or Rs.12.50 per sq. metre, whichever is higher	10% or Rs.12.50 per sq. metre, whichever is higher
105	5407 83 00	Upholstery fabrics	12.5% or Rs.33.50 per sq. metre, whichever is higher	10% or Rs.33.50 per sq. metre, whichever is higher
106	5407 83 00	Other than upholstery fabrics	12.5% or Rs.20 per sq. metre, whichever is higher	10% or Rs.20 per sq. metre, whichever is

				higher
107	5407 84	Upholstery fabrics	12.5% or Rs.19 per sq. metre, whichever is higher	10% or Rs.19 per sq. metre, whichever is higher
108	5407 84	Other than upholstery fabrics	12.5% or Rs.11.50 per sq. metre, whichever is higher	10% or Rs.11.50 per sq. metre, whichever is higher
109	5407 91	All goods	12.5% or Rs.7.50 per sq. metre, whichever is higher	10% or Rs.7.50 per sq. metre, whichever is higher
110	5407 92 00	Upholstery fabrics	12.5% or Rs.33.50 per sq. metre, whichever is higher	10% or Rs.33.50 per sq. metre, whichever is higher
111	5407 92 00	Other than upholstery fabrics	12.5% or Rs.20 per sq. metre, whichever is higher	10% or Rs.20 per sq. metre, whichever is higher
112	5407 93 00	Upholstery fabrics	12.5% or Rs.22.50 per sq. metre, whichever is higher	10% or Rs.22.50 per sq. metre, whichever is higher
113	5407 93 00	Other than upholstery fabrics	12.5% or Rs.13.50 per sq. metre, whichever is higher	10% or Rs.13.50 per sq. metre, whichever is higher
114	5407 94 00	Upholstery fabrics	12.5% or Rs.33.50 per sq. metre, whichever is higher	10% or Rs.33.50 per sq. metre, whichever is higher
115	5407 94 00	Other than upholstery fabrics	12.5% or Rs.20 per sq. metre, whichever is higher	10% or Rs.20 per sq. metre, whichever is higher
116	5408 22	All goods	12.5%	10%
117	5408 23 00	All goods	12.5%	10%
118	5408 24	All goods	12.5%	10%
119	5408 31	All goods	12.5%	10%
120	5408 32	All goods	12.5%	10%
121	5408 33 00	All goods	12.5%	10%
122	5408 34	All goods	12.5%	10%
123	5511 10 00	All goods	12.5%	10%
124	5511 20 00	All goods	12.5%	10%
125	5511 30	All goods	12.5%	10%
126	5512 19	All goods	12.5%	10%

127	5512 29	Upholstery fabrics	12.5% or Rs.23.50 per sq. metre, whichever is higher	10% or Rs.23.50 per sq. metre, whichever is higher
128	5512 29	Other than upholstery fabrics	12.5% or Rs.14 per sq. metre, whichever is higher	10% or Rs.14 per sq. metre, whichever is higher
129	5512 99	All goods	12.5%	10%
130	5513 21 00	All goods	12.5%	10%
131	5513 22 00	All goods	12.5%	10%
132	5513 23 00	All goods	12.5%	10%
133	5513 29 00	All goods	12.5%	10%
134	5513 31 00	All goods	12.5%	10%
135	5513 32 00	All goods	12.5%	10%
136	5513 33 00	All goods	12.5%	10%
137	5513 39 00	All goods	12.5%	10%
138	5513 41 00	Upholstery fabrics	12.5% or Rs. 25 per sq. metre, whichever is higher	10% or Rs.25 per sq. metre, whichever is higher
139	5513 41 00	Other than upholstery fabrics	12.5% or Rs. 15 per sq. metre, whichever is higher	10% or Rs.15 per sq. metre, whichever is higher
140	5513 42 00	All goods	12.5%	10%
141	5513 43 00	All goods	12.5%	10%
142	5513 49 00	All goods	12.5%	10%
143	5514 21 00	All goods	12.5%	10%
144	5514 22 00	All goods	12.5%	10%
145	5514 23 00	All goods	12.5%	10%
146	5514 29 00	All goods	12.5%	10%
147	5514 31 00	All goods	12.5%	10%
148	5514 32 00	All goods	12.5%	10%
149	5514 33 00	All goods	12.5%	10%

150	5514 39 00	All goods	12.5%	10%
151	5514 41 00	All goods	12.5%	10%
152	5514 42 00	All goods	12.5%	10%
153	5514 43 00	All goods	12.5%	10%
154	5514 49 00	All goods	12.5%	10%
155	5515 11	All goods	12.5%	10%
156	5515 12	All goods	12.5%	10%
157	5515 13	All goods	12.5%	10%
158	5515 19	All goods	12.5%	10%
159	5515 21	All goods	12.5%	10%
160	5515 22	All goods	12.5%	10%
161	5515 29	All goods	12.5%	10%
162	5515 91	All goods	12.5%	10%
163	5515 92	All goods	12.5%	10%
164	5515 99	All goods	12.5%	10%
165	5516 12 00	All goods	12.5%	10%
166	5516 13 00	All goods	12.5%	10%
167	5516 14	All goods	12.5%	10%
168	5516 22 00	All goods	12.5%	10%
169	5516 23 00	All goods	12.5%	10%
170	5516 24 00	All goods	12.5%	10%
171	5516 43 00	All goods	12.5%	10%
172	5516 44 00	All goods	12.5%	10%
173	5516 93 00	All goods	12.5%	10%

174	5516 94 00	All goods	12.5%	10%
175	5702 32	All goods	12.5%	10%
176	5702 42	All goods	12.5%	10%
177	5702 52	All goods	12.5%	10%
178	5702 92	All goods	12.5%	10%
179	5703 20	All goods	12.5%	10%
180	5703 30	All goods	12.5%	10%
181	5704 90	All goods	12.5%	10%
182	5801 10 00	All goods	12.5%	10%
183	5801 21 00	All goods	12.5%	10%
184	5801 22	All goods	12.5%	10%
185	5801 23 00	All goods	12.5%	10%
186	5801 24 00	All goods	12.5%	10%
187	5801 25 00	All goods	12.5%	10%
188	5801 26 00	All goods	12.5%	10%
189	5801 31 00	All goods	12.5%	10%
190	5801 32 00	All goods	12.5%	10%
191	5801 33 00	All goods	12.5%	10%
192	5801 34	All goods	12.5%	10%
193	5801 35 00	All goods	12.5%	10%
194	5801 36	All goods	12.5%	10%
195	5801 90	All goods	12.5%	10%
196	5802 19	All goods	12.5%	10%
197	5802 30 00	All goods	12.5%	10%

198	5804 10	All goods	12.5%	10%
199	5804 21 00	All goods	12.5%	10%
200	5804 29	All goods	12.5%	10%
201	5804 30 00	All goods	12.5%	10%
202	5810 10 00	All goods	12.5%	10%
203	6001 92 00	All goods	12.5%	10%
204	6101 10	All goods	12.5% or Rs. 350 per piece, whichever is higher	10% or Rs. 350 per piece, whichever is higher
205	6101 20 00	All goods	12.5% or Rs. 270 per piece, whichever is higher	10% or Rs. 270 per piece, whichever is higher
206	6101 30	All goods	12.5% or Rs. 265 per piece, whichever is higher	10% or Rs. 265 per piece, whichever is higher
207	6102 20 00	All goods	12.5% or Rs. 212.50 per piece, whichever is higher	10% or Rs. 212.50 per piece, whichever is higher
208	6102 30	All goods	12.5% or Rs. 237.50 per piece, whichever is higher	10% or Rs. 237.50 per piece, whichever is higher
209	6104 19	All goods	12.5% or Rs. 230 per piece, whichever is higher	10% or Rs. 230 per piece, whichever is higher
210	6104 41 00	All goods	12.5% or Rs. 127.50 per piece, whichever is higher	10% or Rs. 127.50 per piece, whichever is higher
211	6104 44 00	All goods	12.5% or Rs. 127.50 per piece, whichever is higher	10% or Rs. 127.50 per piece, whichever is higher
212	6104 49	All goods	12.5% or Rs. 110 per piece, whichever is higher	10% or Rs. 110 per piece, whichever is higher
213	6104 51 00	All goods	12.5% or Rs.55 per piece, whichever is higher	10% or Rs.55 per piece, whichever is higher
214	6104 59	All goods	12.5% or Rs.55 per piece, whichever is higher	10% or Rs.55 per piece, whichever is higher
215	6201 11 00	All goods	12.5% or Rs. 192.50 per piece, whichever is higher	10% or Rs. 192.50 per piece, whichever is higher
216	6201 12	All goods	12.5% or Rs. 192.50 per piece, whichever is higher	10% or Rs. 192.50 per piece, whichever is higher
217	6201 13	All goods	12.5% or Rs. 160 per piece, whichever is higher	10% or Rs. 160 per piece, whichever is higher
218	6201 91 00	All goods	12.5% or Rs. 110 per piece, whichever is higher	10% or Rs. 110 per piece, whichever is higher
219	6201 92 00	All goods	12.5% or Rs. 105 per piece, whichever is higher	10% or Rs. 105 per piece, whichever is higher
220	6201 93 00	All goods	12.5% or Rs. 90 per piece, whichever is higher	10% or Rs. 90 per piece, whichever is higher
221	6202 11	All goods	12.5% or Rs. 192.50 per piece, whichever is higher	10% or Rs. 192.50 per piece, whichever is higher

222	6202 12 00	All goods	12.5% or Rs.105 per piece, whichever is higher	10% or Rs.105 per piece, whichever is higher
223	6202 91	All goods	12.5% or Rs. 110 per piece, whichever is higher	10% or Rs. 110 per piece, whichever is higher
224	6202 92	All goods	12.5% or Rs. 80 per piece, whichever is higher	10% or Rs. 80 per piece, whichever is higher
225	6203 11 00	All goods	12.5% or Rs. 550 per piece, whichever is higher	10% or Rs. 550 per piece, whichever is higher
226	6203 12 00	All goods	12.5% or Rs.360 per piece, whichever is higher	10% or Rs.360 per piece, whichever is higher
227	6203 22 00	All goods	12.5% or Rs.72.50per piece, whichever is higher	10% or Rs.72.50per piece, whichever is higher
228	6203 23 00	All goods	12.5% or Rs.72.50per piece, whichever is higher	10% or Rs.72.50per piece, whichever is higher
229	6203 31 00	All goods	12.5% or Rs.407.50 per piece, whichever is higher	10% or Rs.407.50 per piece, whichever is higher
230	6203 43 00	All goods	12.5% or Rs.55 per piece, whichever is higher	10% or Rs.55 per piece, whichever is higher
231	6204 11 00	All goods	12.5% or Rs.275 per piece, whichever is higher	10% or Rs.275 per piece, whichever is higher
232	6204 31 00	All goods	12.5% or Rs.185 per piece, whichever is higher	10% or Rs.185 per piece, whichever is higher
233	6204 32 00	All goods	12.5% or Rs.325 per piece, whichever is higher	10% or Rs.325 per piece, whichever is higher
234	6204 41	All goods	12.5% or Rs.72.50 per piece, whichever is higher	10% or Rs.72.50 per piece, whichever is higher
235	6204 49	All goods	12.5% or Rs.72.50 per piece, whichever is higher	10% or Rs.72.50 per piece, whichever is higher
236	6204 51 00	All goods	12.5% or Rs.242.50 per piece, whichever is higher	10% or Rs.242.50 per piece, whichever is higher
237	6204 61	All goods	12.5% or Rs.142.50 per piece, whichever is higher	10% or Rs.142.50 per piece, whichever is higher
238	6206 20 00	All goods	12.5% or Rs.67.50 per piece, whichever is higher	10% or Rs.67.50 per piece, whichever is higher
239	6207 19	All goods	12.5% or Rs.15 per piece, whichever is higher	10% or Rs.15 per piece, whichever is higher
240	6207 99	All goods	12.5% or Rs.35 per piece, whichever is higher	10% or Rs.35 per piece, whichever is higher
241	6208 19	All goods	12.5% or Rs.30 per piece, whichever is higher	10% or Rs.30 per piece, whichever is higher
242	6208 91	All goods	12.5% or Rs.47.50 per piece, whichever is higher	10% or Rs.47.50 per piece, whichever is higher
243	6210 30	All goods	12.5% or Rs.152.50 per piece, whichever is higher	10% or Rs.152.50 per piece, whichever is higher
244	6211 42	All goods	12.5% or Rs.67.50 per piece, whichever is higher	10% or Rs.67.50 per piece, whichever is higher
245	6211 43 00	All goods	12.5% or Rs.67.50 per piece, whichever is higher	10% or Rs.67.50 per piece, whichever is higher

246	6214 10	All goods	12.5% or Rs.195 per piece, whichever is higher	10% or Rs.195 per piece, whichever is higher
247	6214 20	All goods	12.5% or Rs.90 per piece, whichever is higher	10% or Rs.90 per piece, whichever is higher
248	6214 90	All goods	12.5% or Rs.37.50 per piece, whichever is higher	10% or Rs.37.50 per piece, whichever is higher
249	6215 10 00	All goods	12.5%	10%
250	6215 20 00	All goods	12.5%	10%
251	6215 90	All goods	12.5%	10%
252	6301 20 00	All goods	12.5%	10%
253	6302 21 00	All goods	12.5% or Rs.54 per piece, whichever is higher	10% or Rs.54 per piece, whichever is higher
254	6302 31 00	All goods	12.5% or Rs.48 per piece, whichever is higher	10% or Rs.48 per piece, whichever is higher

APPENDIX I

S. No	Country
(1)	(2)
1.	Islamic Republic of Pakistan
2.	Democratic Socialist Republic of Sri Lanka

APPENDIX II

S. No.	Country
(1)	(2)
1.	People's Republic of Bangladesh
2.	Kingdom of Bhutan
3.	Republic of Maldives
4.	Nepal