Selected Intermediate and Capital Goods sensitive for Local Industries - List of HS 107

S/N	Tariff Line (8D)	Description	Unit	CESS	CESS as of 2026.04.01	CESS as of 2027.04.01	CESS as of 2028.04.01	CESS as of 2029.04.01
1	25232920	Other portland cement imported in packings of 50 kg and below	kg	Rs.7 per kg	Rs.7 per kg	Rs.5.25 per kg	Rs.3.50 per kg	Rs. 0. 00
2	25232930	Other portland cement imported in packings of over 50 kg or in bulk	kg	Rs.4 per kg	Rs.4 per kg	Rs.3 per kg	Rs.2 per kg	Rs. 0. 00
3	28281000	Commercial calcium hypochlorite and other calcium hypochlorites	kg	10%	10%	7.50%	5.0%	0%
4	32081010	Paints (including enamels)	kg	Rs.150 per kg	Rs.150 per kg	Rs.112.50 per kg	Rs.75 per kg	Rs. 0. 00
5	32081090	Other	kg	Rs.150 per kg	Rs.150 per kg	Rs.112.50 per kg	Rs.75 per kg	Rs. 0. 00
6	32082010	Paints (including enamels)	kg	Rs.150 per kg	Rs.150 per kg	Rs.112.50 per kg	Rs.75 per kg	Rs. 0. 00
7	32082090	Other	kg	Rs.150 per kg	Rs.150 per kg	Rs.112.50 per kg	Rs.75 per kg	Rs. 0. 00
8	32089020	Paints (including enamels)	kg	Rs.150 per kg	Rs.150 per kg	Rs.112.50 per kg	Rs.75 per kg	Rs. 0. 00
9	32089090	Other	kg	Rs.150 per kg	Rs.150 per kg	Rs.112.50 per kg	Rs.75 per kg	Rs. 0. 00
10	32091010	Paints (including enamels)	kg	Rs.150 per kg	Rs.150 per kg	Rs.112.50 per kg	Rs.75 per kg	Rs. 0. 00
11	32091090	Other	kg	Rs.150 per kg	Rs.150 per kg	Rs.112.50 per kg	Rs.75 per kg	Rs. 0. 00
12	32099010	Paints (including enamels)	kg	Rs.150 per kg	Rs.150 per kg	Rs.112.50 per kg	Rs.75 per kg	Rs. 0. 00
13	32099090	Other	kg	Rs.150 per kg	Rs.150 per kg	Rs.112.50 per kg	Rs.75 per kg	Rs. 0. 00
14	32100020	Paints (including enamels)	kg	Rs.150 per kg	Rs.150 per kg	Rs.112.50 per kg	Rs.75 per kg	Rs. 0. 00

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15	32100090	Other	kg	Rs.150 per kg	Rs.150 per kg	Rs.112.50 per kg	Rs.75 per kg	Rs. 0. 00
16	32141000	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	kg	Rs.35 per kg	Rs.35 per kg	Rs.26.25 per kg	Rs.17.5 per kg	Rs. 0. 00
17	32149010	Water based surfacing preparations for facades, walls and ceilings	kg	Rs.35 per kg	Rs.35 per kg	Rs.26.25 per kg	Rs.17.5 per kg	Rs. 0. 00
18	32151100	Black	kg	Rs.20 per kg	Rs.20 per kg	Rs.15 per kg	Rs.10 per kg	Rs. 0. 00
19	32151900	Other	kg	Rs.20 per kg	Rs.20 per kg	Rs.15 per kg	Rs.10 per kg	Rs. 0. 00
20	32159090	Other	kg	10%	10%	7.50%	5.0%	0%
21	34029010	Washing preparations	kg	25% or Rs.80 per kg	25% or Rs.80 per kg	18.75% or Rs.60 per kg	12.5% or Rs.40 per kg	0% or Rs. 0. 00
22	39039010	Water based homopolymers and copolymers	kg	25%	25.0%	18.75%	12.5%	0%
23	39051200	In aqueous dispersion	kg	25%	25.0%	18.75%	12.5%	0%
24	39052100	In aqueous dispersion	kg	25%	25.0%	18.75%	12.5%	0%
25	39061010	In aqueous dispersion or solution	kg	25%	25.0%	18.75%	12.5%	0%
26	40111090	Other	u	25% or Rs.330 per kg	25% or Rs.330 per kg	18.75% or Rs.247.50 per kg	12.5% or Rs.165 per kg	0% or Rs. 0. 00
27	40112090	Other	u	30% or Rs.350 per kg	30% or Rs.350 per kg	22.5% or Rs.262.50 per kg	15% or Rs.175 per kg	0% or Rs. 0. 00
28	40114000	Of a kind used on motorcycles	u	25% or Rs.300 per kg	25% or Rs.300 per kg	18.75% or Rs.225 per kg	12.5% or Rs.150 per kg	0% or Rs. 0. 00
29	40115000	Of a kind used on bicycles	u	25%	25.0%	18.75%	12.5%	0%
30	40117000	Of a kind used on agricultural or forestry vehicles and machines	u	10%	10%	7.50%	5.0%	0%

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31	40119010	Of a kind used on auto trishaws	u	25% or Rs.170 per kg	25% or Rs.170 per kg	18.75% or Rs.127.50 per kg	12.5% or Rs.85 per kg	0% or Rs. 0. 00
32	40139010	Of a kind used on three wheelers & motorcycles	u	20% or Rs.200 per kg	20% or Rs.200 per kg	15% or Rs.150 per kg	10% or Rs.100 per kg	0% or Rs. 0. 00
33	44182100	Of tropical wood	kg	20% or Rs.70 per kg	20% or Rs.70 per kg	15% or Rs.52.50 per kg	10% or Rs.35 per kg	0% or Rs. 0. 00
34	44182900	Other	kg	20% or Rs.70 per kg	20% or Rs.70 per kg	15% or Rs.52.50 per kg	10% or Rs.35 per kg	0% or Rs. 0. 00
35	44183000	Posts and beams other than products of subheadings 4418.81 to 4418.89	kg	20% or Rs.70 per kg	20% or Rs.70 per kg	15% or Rs.52.50 per kg	10% or Rs.35 per kg	0% or Rs. 0. 00
36	44184000	Shuttering for concrete constructional work	kg	10%	10%	7.50%	5.0%	0%
37	44185000	Shingles and shakes	kg	10%	10%	7.50%	5.0%	0%
38	48114120	Printed wrappers for wrapping of soap	kg	Rs.150 per kg	Rs.150 per kg	Rs.112.50 per kg	Rs.75 per kg	Rs. 0. 00
39	48114910	In strips or rolls of a width not exceeding 15 cm	kg	Rs.150 per kg	Rs.150 per kg	Rs.112.50 per kg	Rs.75 per kg	Rs. 0. 00
40	48114920	Printed wrappers for wrapping of soap	kg	Rs.150 per kg	Rs.150 per kg	Rs.112.50 per kg	Rs.75 per kg	Rs. 0. 00
41	48115120	Printed wrappers for wrapping of soap	kg	Rs.150 per kg	Rs.150 per kg	Rs.112.50 per kg	Rs.75 per kg	Rs. 0. 00
42	48115190	Other	kg	7%	7%	5.25%	3.5%	0%
43	48115920	Printed wrappers for wrapping of soap	kg	Rs.150 per kg	Rs.150 per kg	Rs.112.50 per kg	Rs.75 per kg	Rs. 0. 00
44	48116010	Printed wrappers for wrapping of soap	kg	Rs.150 per kg	Rs.150 per kg	Rs.112.50 per kg	Rs.75 per kg	Rs. 0. 00
45	48116090	Other	kg	7%	7%	5.25%	3.5%	0%

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46	48119010	Printed wrappers for wrapping of soap	kg	Rs.150 per kg	Rs.150 per kg	Rs.112.50 per kg	Rs.75 per kg	Rs. 0. 00
47	48142000	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	kg	10%	10%	7.50%	5.0%	0%
48	48149010	Wall paper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	kg	10%	10%	7.50%	5.0%	0%
49	48149090	Other	kg	10%	10%	7.50%	5.0%	0%
50	48169010	Carbon or similar copying papers	kg	10%	10%	7.50%	5.0%	0%
51	48191000	Cartons, boxes and cases, of corrugated paper or paperboard	kg	15%	15%	11.25%	7.5%	0%
52	48192000	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	kg	15%	15%	11.25%	7.5%	0%
53	48193000	Sacks and bags, having a base of a width of 40 cm or more	kg	15%	15%	11.25%	7.5%	0%
54	48195000	Other packing containers, including record sleeves	kg	10%	10%	7.50%	5.0%	0%
55	48196000	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	kg	10%	10%	7.50%	5.0%	0%
56	48201000	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	kg	25% or Rs.180 per kg	25% or Rs.180 per kg	18.75% or Rs.135 per kg	12.5% or Rs.90 per kg	0% or Rs. 0. 00
57	48203000	Binders (other than book covers), folders and file covers	kg	25% or Rs.180 per kg	25% or Rs.180 per kg	18.75% or Rs.135 per kg	12.5% or Rs.90 per kg	0% or Rs. 0. 00

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58	48204000	Manifold business forms and interleaved carbon sets	kg	25% or Rs.150 per kg	25% or Rs.150 per kg	18.75% or Rs.112.50 per kg	12.5% or Rs.75 per kg	0% or Rs. 0.00
59	48209000	Other	kg	25% or Rs.150 per kg	25% or Rs.150 per kg	18.75% or Rs.112.50 per kg	12.5% or Rs.75 per kg	0% or Rs. 0.00
60	48211010	Printed wrappers for wrapping of soap	kg	25% or Rs.150 per kg	25% or Rs.150 per kg	18.75% or Rs.112.50 per kg	12.5% or Rs.75 per kg	0% or Rs. 0.00
61	48211090	Other	kg	15%	15%	11.25%	7.5%	0%
62	48219000	Other	kg	15%	15%	11.25%	7.5%	0%
63	48239020	U shaped drinking straws	kg	10%	10%	7.50%	5.0%	0%
64	68022100	Marble, travertine and alabaster	kg	35% or Rs.35 per kg	35% or Rs.35 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
65	68022300	Granite	kg	15% or Rs. 40 per kg	15% or Rs. 40 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
66	68029990	Other	kg	35% or Rs.30 per kg	35% or Rs.35 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
67	69051000	Roofing tiles	kg	30%	30%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
68	69072110	Wall tiles	m2	35% or Rs.520 per m2	35% or Rs.520 per m2	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
69	69072190	Other	m2	35% or Rs.520 per m2	35% or Rs.520 per m2	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
70	69072290	Other	m2	35% or Rs.520 per m2	35% or Rs.520 per m2	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

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71	69072390	Other	m2	35% or Rs.520 per m2	35% or Rs.520 per m2	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
72	69073000	Mosaic cubes and the like, other than those of subheading 6907.40:	m2	35% or Rs.520 per m2	35% or Rs.520 per m2	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
73	69101010	Squatting pans	u	Rs.50 per kg	Rs.50 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
74	69101090	Other	u	Rs.100 per kg	Rs.100 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
75	69109010	Squatting pans	u	Rs.50 per kg	Rs.50 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
76	69109090	Other	u	Rs.100 per kg	Rs.100 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
77	72104100	Corrugated	kg	10%	10%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
78	72142010	Flattened circles and modified rectangles	kg	Rs.10 per kg	Rs.10 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
79	72179010	Plated or coated with plastics	kg	Rs.7 per kg	Rs.7 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
80	73081000	Bridges and bridge-sections	kg	10%	10%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
81	73082010	For lamps, traffic signals, telecommunication purpose and the like other than goods in heading 94.05	kg	15%	15%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
82	73082090	Other	kg	10%	10%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
83	73083000	Doors, windows and their frames and thresholds for doors	kg	10%	10%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

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84	73089010	For lamps, traffic signals, telecommunication purpose and the like other than goods in heading 94.05	kg	15%	15%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
85	73089090	Other	kg	10%	10%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
86	76041000	Of aluminium, not alloyed	kg	10%	10%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
87	76042100	Hollow profiles	kg	10%	10%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
88	76081000	Of aluminium, not alloyed	kg	10%	10%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
89	76101000	Doors, windows and their frames and thresholds for doors	kg	20% or Rs.400 per kg	20% or Rs.400 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
90	76109090	Other	kg	15%	15%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
91	85071010	Sealed type accumulators filled with acid solution and ready for use	u	10% or Rs.130 per Kg	10% or Rs.130 per Kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
92	85071090	Other	u	10% or Rs.130 per Kg	10% or Rs.130 per Kg	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
93	85366190	Other	kg	10%	10%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
94	85366990	Other	kg	10%	10%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
95	85381000	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	kg	10%	10%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
96	85442010	Co-axial cables	kg	10%	10%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg

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97	85444291	Fitted with 13A, plugs and sockets of Type-G as defined by International Electrotechnical Commision	kg	10%	10%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
98	85444920	Other up to four cored unarmoured wire and cable not exceeding 16 mm2 conductor cross-section per core	kg	10%	10%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
99	85444930	Other single and multi-cored wire and cable not exceeding 185 mm2 conductor cross-section per core	kg	10%	10%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
100	85444940	Other armoured and underground cables not exceeding 150 mm2 conductor cross-section per core	kg	10%	10%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
101	87089110	Radiators	kg	30% or Rs.3,600 per unit	30% or Rs.3,600 per unit	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
102	87089120	Radiator cores	kg	30% or Rs.2,800 per unit	30% or Rs.3,600 per unit	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
103	87089190	Other	kg	30%	30%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
104	87089200	Silencers (mufflers) and exhaust pipes; parts thereof	kg	10%	10%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
105	94062000	Modular building units, of steel	kg	20%	20%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
106	94069000	Other	kg	20%	20%	0% or Rs.0 per kg	0% or Rs.0 per kg	0% or Rs.0 per kg
107	96089910	Barrels for ball point pens, plastic	kg	10% or Rs.420 per kg	10% or Rs.420 per kg	10% or Rs.315 per kg	10% or Rs.210 per kg	0% or Rs. 0. 00