

SCHEDULE

<i>H.S. Heading I</i>	<i>HS Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.	
	8703.80	Other vehicles, with only electric motor for propulsion:	
		Other, with spark-ignition internal combustion piston engine only for charging the electric accumulator, not capable of being charged by plugging to external source of electric power:	
	8703.80.71	Capacity of motors not exceeding 50 kW, not more than three years old	Rs. 30,770/- per kW for not more than one year old Rs. 43,440/- per kW for Other
	8703.80.72	Capacity of motors not exceeding 50 kW, more than three years old	Rs. 57,960/- per kW
	8703.80.73	Capacity of motors exceeding 50 kW but not exceeding 100 kW, not more than three years old	Rs. 40,970/- per kW for not more than one year old Rs.43,440/- per kW for Other
	8703.80.74	Capacity of motors exceeding 50 kW but not exceeding 100 kW, more than three years old	Rs.86,880/- per kW
	8703.80.75	Capacity of motors exceeding 100 kW but not exceeding 200 kW, not more than three years old	Rs.41,630/- per kW for not more than one year old Rs. 63,420 /- per kW for Other
	8703.80.76	Capacity of motors exceeding 100 kW but not exceeding 200 kW, more than three years old	Rs. 130,440/- per kW
	8703.80.77	Capacity of motors exceeding 200 kW, not more than three years old	Rs. 111,090 /- per kW for not more than one year old Rs. 139,440/- per kW for Other
	8703.80.78	Capacity of motors exceeding 200 kW, more than three years old	Rs. 173,880 /- per kW
		Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) only for charging the electric accumulator, not capable of being charged by plugging to external source of electric power:	
	8703.80.81	Capacity of motors not exceeding 50 kW, not more than three years old	Rs. 36,920 /- per kW for not more than one year old Rs. 52,130 /- per kW for Other
	8703.80.82	Capacity of motors not exceeding 50 kW, more than three years old	Rs. 69,550 /- per kW

8703.80.83	Capacity of motors exceeding 50 kW but not exceeding 100 kW, not more than three years old	Rs. 49,160/- per kW for not more than one year old
		Rs. 52,130 /- per kW for Other
8703.80.84	Capacity of motors exceeding 50 kW but not exceeding 100 kW, more than three years old	Rs. 104,260 /- per kW
8703.80.85	Capacity of motors exceeding 100 kW but not exceeding 200kW, not more than three years old	Rs. 49,960 /- per kW for not more than one year old
		Rs. 76,100 /- per kW for Other
8703.80.86	Capacity of motors exceeding 100 kW but not exceeding 200 kW, more than three years old	Rs. 156,530 /- per kW
8703.80.87	Capacity of motors exceeding 200 kW, not more than three years old	Rs. 133,310 /- per kW for not more than one year old
		Rs. 167,330/- per kW for Other
8703.80.88	Capacity of motors exceeding 200 kW, more than three years old	Rs. 208,660/- per kW
		Other
8703.80.91	Not more than three years old	Rs. 111,090 /- per kW for not more than one year old
		Rs.139,440/- per kW for Other
8703.80.92	More than three years old	Rs. 173,880 /- per kW

SCHEDULE

I			II	III
H.S. Heading	HS Code	Description	Luxury Tax-Free Threshold Value	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.		
	8703.80	Other vehicles, with only electric motor for propulsion:		
		Other, with spark-ignition internal combustion piston engine only for charging the electric accumulator, not capable of being charged by plugging to external source of electric power:		
	8703.80.71	Capacity of motors not exceeding 50kW, not more than three years old	Rs.6.0 Mn	60%
	8703.80.72	Capacity of motors not exceeding 50kW, more than three years old	Rs.6.0 Mn	60%
	8703.80.73	Capacity of motors exceeding 50 kW but not exceeding 100 kW, not more than three years old	Rs.6.0 Mn	60%
	8703.80.74	Capacity of motors exceeding 50 kW but not exceeding 100 kW, more than three years old	Rs.6.0 Mn	60%
	8703.80.75	Capacity of motors exceeding 100 kW but not exceeding 200 kW, not more than three years old	Rs.6.0 Mn	60%
	8703.80.76	Capacity of motors exceeding 100 kW but not exceeding 200 kW, more than three years old	Rs.6.0 Mn	60%
	8703.80.77	Capacity of motors exceeding 200 kW, not more than three years old	Rs.6.0 Mn	60%
	8703.80.78	Capacity of motors exceeding 200 kW, more than three years old	Rs.6.0 Mn	60%
		Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) only for charging the electric accumulator, not capable of being charged by plugging to external source of electric power		
	8703.80.81	Capacity of motors not exceeding 50kW, not more than three years old	Rs.6.0 Mn	60%

8703.80.82	Capacity of motors not exceeding 50kW, more than three years old	Rs.6.0 Mn	60%
8703.80.83	Capacity of motors exceeding 50 kW but not exceeding 100 kW, not more than three years old	Rs.6.0 Mn	60%
8703.80.84	Capacity of motors exceeding 50 kW but not exceeding 100 kW, more than three years old	Rs.6.0 Mn	60%
8703.80.85	Capacity of motors exceeding 100 kW but not exceeding 200kW, not more than three years old	Rs.6.0 Mn	60%
8703.80.86	Capacity of motors exceeding 100 kW but not exceeding 200 kW, more than three years old	Rs.6.0 Mn	60%
8703.80.87	Capacity of motors exceeding 200 kW, not more than three years old	Rs.6.0 Mn	60%
8703.80.88	Capacity of motors exceeding 200 kW, more than three years old	Rs.6.0Mn	60%
	Other		
8703.80.91	Not more than three years old	Rs.6.0 Mn	60%
8703.80.92	More than three years old	Rs.6.0 Mn	60%