

Services availed for exports of goods – Refund or Refund by way of Drawback or Cenvat

By CMA Ashok Nawal

12th January 2012

Ministry of Finance have made their intention very clear from the day one that service tax on services availed for export of goods should not be taxed / it should not be part of cost of exports. Therefore Government issued various notifications for refund of specified services vide their notification number 41/2007-ST dated 6th October 2007 and thereafter added number of specified services. The notifications issued in the year 2007 were consolidated and new notification no 17/2009-ST was issued on 7th July 2009 granting refund on following specified services.

S.N	Classification under sub-clauses of clause (105) of section 65 of the said Act	Taxable Services	Conditions (Notification No. 17/2009 dated 7.07.2009)
		(referred to as 'specified services')	
1	2	3	4
1	(d)	Service provided to an exporter by an insurer, including a reinsurer carrying on general insurance business in relation to insurance of said goods.	Exporter shall submit document issued by the insurer, including re-insurer, for payment of insurance premium and the document shall be specific to export goods and shall be in the name of the exporter.
2	(zn)	Service provided by a port or any person authorised by the port in respect of the export of said goods.	
3	(zzh)	Service provided by a technical testing and analysis agency, in relation to technical testing and analysis of said goods.	
4	(zzi)	Service provided by a technical inspection and certification agency in relation to inspection and certification of export goods.	

Services availed for exports of goods – Refund or Refund by way of Drawback or Cenvat

By CMA Ashok Nawal

12th January 2012

S.N	Classification under sub-clauses of clause (105) of section 65 of the said Act	Taxable Services	Conditions (Notification No. 17/2009 dated 7.07.2009)
		(referred to as 'specified services')	
5	(zxl)	Service provided by other port or any person authorised by that port in respect for export of said goods.	
6	(zzp)	(i) Service provided for transport of said goods from the inland container depot to the port of export (ii) Service provided to an exporter in relation to transport of export goods directly from the place of removal, to inland container depot or port or airport, as the case may be, from where the goods are exported.	(i) exporter shall certify that the benefit of exemption provided vide notification number 18/2009-S.T. has not been claimed; and (ii) details, those are specified in the invoice of exporter relating to export goods, are specifically mentioned in the lorry receipt and the corresponding shipping bill;
7.	(zzzp)	(i) Service provided for transport of said goods from the inland container depot to the port of export, and (ii) services provided to an exporter in relation to transport of export goods directly from the place of removal to inland container depot or port or airport, as the case may be, from	(iii) invoice issued by the exporter in relation to export goods shall indicate the inland container depot or port or airport from where the goods are exported.

Services availed for exports of goods – Refund or Refund by way of Drawback or Cenvat

By CMA Ashok Nawal

12th January 2012

S.N	Classification under sub-clauses of clause (105) of section 65 of the said Act	Taxable Services	Conditions (Notification No. 17/2009 dated 7.07.2009)
		(referred to as 'specified services')	
		where the goods are exported.	
8	(zzzd)	Specialized cleaning services namely disinfecting, exterminating, sterilizing or fumigating of containers used for export of said goods provided to an exporter.	
9	(zza)	Service provided for storage and warehousing of said goods.	
10	(f)	Service provided by a courier agency to an exporter in relation to transportation of time sensitive documents, goods or articles relating to export, to a destination outside India.	(i) The receipt issued by the courier agency shall specify the importer exporter code (IEC) number of the exporter, export invoice number, nature of courier, destination of the courier including name and address of the recipient of the courier; and (ii) exporter produces documents relating to the use of courier service to export goods.

Services availed for exports of goods – Refund or Refund by way of Drawback or Cenvat

By CMA Ashok Nawal

12th January 2012

S.N	Classification under sub-clauses of clause (105) of section 65 of the said Act	Taxable Services	Conditions (Notification No. 17/2009 dated 7.07.2009)
		(referred to as 'specified services')	
11	(h)	Service provided by a custom house agent in relation to export goods exported by the exporter.	<p>Exporter shall produce,-</p> <p>(i) invoice issued by custom house agent for providing services specified in column (3) specifying,-</p> <p>(a) number and date of shipping bill;</p> <p>(b) number and date of the invoice issued by the exporter relating to export goods;</p> <p>(c) details of all the charges, whether or not reimbursable, collected by the custom house agent from the exporter in relation to export goods;</p> <p>(ii) details of other taxable services provided by the said custom house agent and received by the exporter, whether or not relatable to export goods.</p>
12	(zm)	<p>(i) Service provided in relation to collection of export bills;</p> <p>(ii) Service provided in relation to export letters of credit such as advising commission, advising amendment, confirmation charges;</p> <p>(iii) Service of purchase or sale of foreign currency, including</p>	

Services availed for exports of goods – Refund or Refund by way of Drawback or Cenvat

By CMA Ashok Nawal

12th January 2012

S.N	Classification under sub-clauses of clause (105) of section 65 of the said Act	Taxable Services	Conditions (Notification No. 17/2009 dated 7.07.2009)
		(referred to as 'specified services')	
		money changing provided to an exporter in relation to export goods.	
13	(zzk)	Service of purchase or sale of foreign currency including money changing provided to an exporter in relation to export goods.	
14	(zzzzj)	Service of supply of tangible goods for use, without transferring right of possession and effective control of tangible goods, provided to an exporter in relation to goods exported by the exporter.	

Services availed for exports of goods – Refund or Refund by way of Drawback or Cenvat

By CMA Ashok Nawal

12th January 2012

S.N	Classification under sub-clauses of clause (105) of section 65 of the said Act	Taxable Services	Conditions (Notification No. 17/2009 dated 7.07.2009)
		(referred to as 'specified services')	
15	(j)	Service provided by a clearing and forwarding agent in relation to export goods exported by the exporter.	<p>Exporter shall produce,-</p> <p>(i) invoice issued by clearing and forwarding agent for providing services specified in column (3) specifying,-</p> <p>(a) number and date of shipping bill;</p> <p>(b) description of export goods;</p> <p>(c) number and date of the invoice issued by the exporter relating to export goods;</p> <p>(d) details of all the charges, whether or not reimbursable, collected by the clearing and forwarding agent from the exporter in relation to export goods;</p> <p>(ii) details of other taxable services provided by the said clearing and forwarding agent and received by the exporter, whether or not relatable to export goods.</p>
16	classified under any sub-clause of clause (105) of section 65.	Payment of service tax paid on services commonly known as terminal handling charges in relation to export goods exported by the exporter	

Services availed for exports of goods – Refund or Refund by way of Drawback or Cenvat

By CMA Ashok Nawal

12th January 2012

S.N	Classification under sub-clauses of clause (105) of section 65 of the said Act	Taxable Services	Conditions (Notification No. 17/2009 dated 7.07.2009)
		(referred to as 'specified services')	
17	(zzzzl)	Service provided for transport of export goods through national waterway, inland water and coastal shipping.	(i) The exporter shall- (a) produce the Bill of Lading or a Consignment Note or a similar document by whatever name called, issued by name; (b) produce evidence to the effect that the said transport is provided for export of said goods.
18	(zzm)	Service provided by airports authority or any other person in any airport in respect of the export of said goods.	

CBEC was seriously concerned on the fact of the non-receipt of refund to the exporters as well as concern for difficulties of field formation. Therefore department issued the instructions and also asked field formation to grant 80% of the refund after primary scrutiny of the documents and also included pending refund status in their monthly reports.

However there was no substantial progress and therefore new scheme of granting refund in line with Drawback Schedule has been implemented and accordingly Notification No 52/2011-ST dated 30th December 2011 has been notified and made applicable w.e.f. 3rd January 2012.

It is one the welcome move and to be appreciable on following counts,

- Automatic refund will be credited in the bank account no sooner the export takes place.
- Less of Burocracy and documentation thereby reduction in transaction cost and the time
- If the service tax amount is higher than that of rates specified then option is provided to the exporter to claim the refund after providing prescribed documents.

Services availed for exports of goods – Refund or Refund by way of Drawback or Cenvat

By CMA Ashok Nawal

12th January 2012

- It is fulfillment of one promise which was given in the budget speech by Hon'ble Finance Minister Shri Pranav Mukharjee

Following common factors for claiming refund in all the notification as mentioned above are given below,

- No Cenvat Credit of service tax paid on these specified services used for export of the goods has been taken under Cenvat Credit Rules, 2004
- The Refund was payable only after export and subject to realisation of export proceeds.
- Payment of Invoice / Bill of the service provider and service tax payment thereof
- Exemption or refund of service tax paid on the specified services used for export of said goods shall not be claimed

Procedure of claiming refund has been clearly specified in the notification 52/2011-ST dated 30th December 2011 which given below,

- Manufacturer exporter shall register his Central Excise Registration number and Bank Account Number with the Customs
- The manufacturer exporter / Merchant Exporter who do not have Central Excise Registration shall obtain service tax code and register the same with Bank account number with Customs.
- Service tax code can be obtained by filing Declaration in Form A-2 with the Office of Assistant / Deputy Commissioner of Central Excise having jurisdiction over the exporter registered office or Head Office
- Following declaration will be required to be made on electronic shipping bill at the time of exports or bill of exports when goods are supplied to SEZ Developer / Co-developer / Unit subject to non-availment of exemption by them.
- The refund of service tax paid on the specified services is claimed as a percentage of the declared FOB value of the said goods, on the basis of rate specified in the Schedule;
- No further refund shall be claimed in respect of the specified services, under procedure specified in paragraph 3 of the Notification or in any other manner, including on the

Services availed for exports of goods – Refund or Refund by way of Drawback or Cenvat

By CMA Ashok Nawal

12th January 2012

ground that the refund obtained is less than the service tax paid on the specified services;

- No refund will be granted if refund involved is less than Rs 50/-
- If export proceeds have not been received within the stipulated period as per FEMA Regulations or extended period as approved by RBI then it will be termed as refund was not payable and the same is recoverable with specified rate of interest from the date of receiving the refund. It is in the same line of Drawback Rules

If exporter do not wish to claim service tax refund based on specified percentage of declared FOB Value of the goods on the basis of rates specified in the Schedule to the notification then following procedures needs to be followed for getting the refund.

- Manufacturer exporter shall register his Central Excise Registration number and Bank Account Number with the Customs
- The manufacturer exporter / Merchant Exporter who do not have Central Excise Registration shall obtain service tax code and register the same with Bank account number with Customs.
- Service tax code can be obtained by filing Declaration in Form A-2 with the Office of Assistant / Deputy Commissioner of Central Excise having jurisdiction over the exporter registered office or Head Office
- Refund claim should be filed within a period of one year from the date of exports i.e. Let Export Order (LEO)
- If refund claim is less than 0.25% of FOB Value of exports then self-certified documents mentioned against each services duly signed by the Proprietor / Partner or Authorized representative duly authorized by Board of Directors to be submitted to the proper officer.
- If refund claim is more than 0.25% of FOB Value of exports then the refund application will be required to certified by the Chartered Accountant i.e. Auditors appointed under Companies Act, 1956 or Auditors who certified Tax Audit Report under Income Tax Act, 1961 and exporter also needs to furnish membership number of export promotion council along with the application.

Services availed for exports of goods – Refund or Refund by way of Drawback or Cenvat

By CMA Ashok Nawal

12th January 2012

- Documents enclosed with the claim shall contain a certificate to the effect that specified services to which documents pertains has been received, the service tax payable thereon has been paid and the specified service has been used for export of the said goods giving the reference of corresponding shipping bill number.

The services as specified in earlier table are covered under the said option. Service provided for transport of export of goods through National Water Way / Inland Water / Coastal Shipping are also covered for refund of service tax in the said option.

Specified rates for refund of service tax has been given in separate schedule enclosed and marked as “Annexure -A”.

The exporter can have one more option to avail Cenvat Credit on above services since input service includes the service availed upto place of removal. Place of removal has been defined under Sec 4 of Central Excise Act, 1944 as under,

(c) “*place of removal*” means –

- (i) *a factory or any other place or premises of production or manufacture of the excisable goods;*
- (ii) *a warehouse or any other place or premises wherein the excisable goods have been permitted to be deposited without payment of duty;*
- (iii) *a depot, premises of a consignment agent or any other place or premises from where the excisable goods are to be sold after their clearance from the factory; from where such goods are removed;*

It has been settled in number of judicial decisions wherein it has been held that for the purpose of exports, place of removal is the “Port”. Some of the citations of the decisions are listed below.

- Modern Petrofils Versus Commr. Of C. Ex., Vadodara [2010 (253) E.L.T. 609 (Tri. - Ahmd.)]
- Commissioner v. Adani Pharmachem Pvt. Ltd. — 2008 (232) E.L.T. 804 (Tribunal) = 2008 (12) S.T.R. 593 (Tribunal)
- Commissioner v. Colour Synth Industries Pvt. Ltd. — 2009 (14) S.T.R. 309 (Tribunal)
- Commissioner v. Fine Care Biosystems — 2009 (244) E.L.T. 372 (Tribunal) = 2009 (16) S.T.R. 701 (Tribunal)

Services availed for exports of goods – Refund or Refund by way of Drawback or Cenvat

By CMA Ashok Nawal

12th January 2012

- Commissioner v. Rolex Rings Pvt. Ltd. – 2008 (230) E.L.T. 569 (Tribunal)

In view of above it is recommended that,

- If there is accumulated Cenvat Credit then Refund at specified rates to be obtained instead of claiming Cenvat Benefit. However cost benefit analysis needs to be undertaken prior to choosing the option of claiming refund at specified rates and actual service tax payment on specified services availed for exports.
- If there is no accumulated Cenvat Credit then it is recommended to avail Cenvat Credit since it is not linked with realization of export proceeds and instant credit will be available without payment to the service provider based on the point of taxation rules.
- Merchant Exporters are advised to avail refund at specified rates. However cost benefit analysis needs to be undertaken prior to choosing the option of claiming refund at specified rates and actual service tax payment on specified services availed for exports.
- Service tax on specified services availed for exports prior to 3rd January 2012 or till the time obtaining service tax code number, it is recommend to avail Cenvat Credit rather than waiting for refund. Moreover refund under Notification No 17/2009-ST may not be allowed since the said notification has been rescinded.
- The exporters who are claiming Duty Drawback based on All industry rate without availing Cenvat should claim refund at specified rates which will be more beneficial.
- The exporter who are claiming duty drawback based on all industry rates with availing Cenvat should not avail Cenvat on specified services and then only claim refund at specified rates.
- Exporter who is claiming duty drawback under Brand Rate fixation and also including service tax element thereto should not consider the service tax of these specified services and then claim refund of service tax under specified rate option.
- If there are no specified rates for particular item of export for claiming service tax refund, it is advisable to claim service tax refund with the option of providing actual documents as mentioned in the notification. However care has to be taken to segregate documents of the services for the export items available in the schedule and not available in the schedule

Services availed for exports of goods – Refund or Refund by way of Drawback or Cenvat

By CMA Ashok Nawal

12th January 2012

- Last but not the least, CHA are to be advised to ensure declaration to appear on electronic shipping bill which is the pre-requisite for claiming refund of service tax on specified rates otherwise there will no alternative but to either avail Cenvat Credit or claim refund by submitting actual documents as mentioned in the notification.

Annexure A : Schedule of rates for claiming service tax refund

The Chapter or sub-Heading and descriptions of goods in the following Schedule are aligned with the tariff items and descriptions of goods in the First Schedule to the Customs Tariff Act, 1975(51 of 1975). The General Rules for the Interpretation of the First Schedule to the said Customs Tariff Act, 1975 shall mutatis mutandis apply for classifying the export goods listed in the Schedule.

Sl.No.	Chapter or sub-Heading No.	Description of goods	Rate
(1)	(2)	(3)	(4)
1	01	Live animal	-
2	02	Meat and Edible Meat Offal	0.10
3	03	Fish and Crustaceans, Molluscs and other Aquatic Invertebrates	0.10
4	04	Dairy Produce; Birds' Eggs; Natural honey; Edible Products of Animal origin, not elsewhere specified or included	0.10
5	05	Product of animal origin not elsewhere specified or included.	0.10
6	06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	0.10
7	07	Edible Vegetables and certain Roots and Tubers	0.10
8	08	Edible Fruits and Nuts, Peel of Citrus Fruit or Melons	0.10

Services availed for exports of goods – Refund or Refund by way of Drawback or Cenvat

By CMA Ashok Nawal

12th January 2012

Sl.No.	Chapter or sub-Heading No.	Description of goods	Rate
9	09	Coffee, Tea, Mate and Spices	0.10
10	10	Cereals	0.10
11	11	Products of the milling industry; malt; starches; inulin; wheat gluten.	0.10
12	12	Oil seeds and Oleaginous Fruits; Miscellaneous Grains, Seeds and Fruit; Industrial and Medicinal Plants; Straw and Fodder	0.10
13	13	Lac; Gums, Resins and Other Vegetable Saps and Extracts	0.10
14	14	Vegetable plaiting materials; vegetable products, not elsewhere specified or included.	0.10
15	15	Animal or Vegetable fats and oils and their Cleavage products prepared edible fats; Animal or Vegetable Waxes	0.10
16	16	Preparations of Meat, or Fish or of Crustaceans, Molluscs or other Aquatic Invertebrates	0.10
17	17	Sugars and sugar confectionery	0.10
18	18	Cocoa and Cocoa preparations	0.10
19	19	Preparations of cereals, flour, starch or milk; pastry cooks' products	0.10
20	20	Preparation of Vegetables, Fruits, nuts or other parts of plants	0.20
21	21	Miscellaneous Edible Preparations	0.10
22	2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other	0.10

Services availed for exports of goods – Refund or Refund by way of Drawback or Cenvat

By CMA Ashok Nawal

12th January 2012

Sl.No.	Chapter or sub-Heading No.	Description of goods	Rate
		sweetening matter not flavoured; ice and snow	
23	2202	Waters, including mineral waters and aerated waters containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	0.10
24	2203	Beer made from malt	0.10
25	2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009	0.10
26	2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	0.10
27	2206	Other fermented beverages (for example cider, perry, mead); mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	0.10
28	2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength	0.20
29	2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirit, liquors and other spirituous beverages	0.10
30	2209	Vinegar and substitutes for vinegar obtained from acetic acid	0.10
31	23	Residues and waste from the food industries; prepared animal fodder	0.03
32	24	Tobacco and manufactured tobacco substitutes	0.03
33	25	Salt; Sulphur; Earths And Stone; Plastering Materials, Lime And Cement	0.10

Services availed for exports of goods – Refund or Refund by way of Drawback or Cenvat

By CMA Ashok Nawal

12th January 2012

Sl.No.	Chapter or sub-Heading No.	Description of goods	Rate
34	26	Ores, Slag And Ash	-
35	27	Mineral Fuels, Mineral Oils And Products Of Their Distillation; Bituminous Substances; Mineral Waxes	-
36	28	Inorganic Chemicals; Organic Or Inorganic Compounds Of Precious Metals, Of Rare-Earth Metals, Of Radioactive Elements Or Of Isotopes	0.10
37	29	Organic Chemicals	0.10
38	30	Pharmaceutical Products	0.20
39	31	Fertilizers	-
40	32	Tanning Or Dyeing Extracts; Tannins And Their Derivatives; Dyes, Pigments And Other Colouring Matter; Paints And Varnishes; Putty And Other Mastics; Inks	0.03
41	33	Essential Oils And Resinoids; Perfumery, Cosmetic Or Toilet Preparations	0.10
42	34	Soap, Organic Surface-Active Agents, Washing Preparations, Lubricating Preparations, Artificial Waxes, Prepared Waxes, Polishing Or Scouring Preparations, Candles And Similar Articles, Modeling Pastes, "Dental Waxes" And Dental Preparations With A Basis Of Plaster	0.10
43	35	Albuminoidal Substances; Modified Starches; Glues; Enzymes	0.10
44	36	Explosives	-
45	37	Photographic or Cinematographic Goods	0.10
46	38	Miscellaneous Chemical Products	0.10
47	39	Plastics And Articles Thereof	0.10

Services availed for exports of goods – Refund or Refund by way of Drawback or Cenvat

By CMA Ashok Nawal

12th January 2012

Sl.No.	Chapter or sub-Heading No.	Description of goods	Rate
48	40	Rubber and Articles Thereof	0.05
49	41	Raw Hides And Skins (Other Than Fur skins) And Leather	0.03
50	4201	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	0.05
51	4202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco- pouches, tool bags, sports bags, bottle- cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fiber or of paper-board, or wholly or mainly covered with such materials or with paper	0.10
52	4203	Articles of apparel and clothing accessories, of leather or of composition leather	0.10
53	4204	Omitted	-
54	4205	Other articles of leather or of composition leather	0.10
55	4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	0.10
56	4301	Raw fur skins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of headings 4101, 4102 or 4103	Nil
57	4302	Tanned or dressed fur skins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other	0.10

Services availed for exports of goods – Refund or Refund by way of Drawback or Cenvat

By CMA Ashok Nawal

12th January 2012

Sl.No.	Chapter or sub-Heading No.	Description of goods	Rate
		than those of heading 4303	
58	4303	Articles of apparel, clothing accessories and other articles of fur skin	0.10
59	4304	Artificial fur and articles thereof	0.10
60	4401	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	Nil
61	4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	Nil
62	4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	Nil
63	4404	Hoop wood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, umbrellas, tool handles or the like; chip wood and the like	Nil
64	4405	Wood wool; wood flour	Nil
65	4406	Railway or tramway sleepers (cross-ties) of wood	Nil
66	4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end jointed, of a thickness exceeding 6 mm	Nil
67	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-	0.10

Services availed for exports of goods – Refund or Refund by way of Drawback or Cenvat

By CMA Ashok Nawal

12th January 2012

Sl.No.	Chapter or sub-Heading No.	Description of goods	Rate
		jointed, of a thickness not exceeding 6 mm	
68	4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or end-jointed	0.10
69	4410	Particle board, oriented strand board (OSB) and similar board (for example wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances	0.10
70	4411	Fiberboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances	0.10
71	4412	Plywood, veneered panels and similar laminated wood	0.10
72	4413	Densified wood, in blocks, plates, strips or profile shapes	0.10
73	4414	Wooden frames for paintings, photographs, mirrors or similar objects	0.10
74	4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, Box pallets and other load boards, of wood; pallet collars of wood	0.10
75	4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	0.10
76	4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	0.10
77	4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, Shingles and shakes	0.10

Services availed for exports of goods – Refund or Refund by way of Drawback or Cenvat

By CMA Ashok Nawal

12th January 2012

Sl.No.	Chapter or sub-Heading No.	Description of goods	Rate
78	4419	Tableware and kitchenware, of wood	0.10
79	4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in chapter 94	0.10
80	4421	Other articles of wood	0.10
81	45	Cork And Articles Of Cork	Nil
82	46	Manufactures of straw, of esparto or of other plaiting materials; basket-ware and wickerwork.	0.10
83	47	Pulp Of Wood Or Of Other Fibrous Cellulosic Material; Recovered (Waste And Scrap) Paper Or Paperboard	Nil
84	4801	Newsprint, in rolls or sheets	0.10
85	4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch card and punch tape paper , in rolls or rectangular (including square)sheets of any size, other than paper of heading 4801 or 4803; hand-made paper and paperboard	0.10
86	4803	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets	0.10
87	4804	Uncoated Craft Paper And Paperboard, In Rools Or Sheets, Other Than That Of Heading 4802 Or 4803	0.10

Services availed for exports of goods – Refund or Refund by way of Drawback or Cenvat

By CMA Ashok Nawal

12th January 2012

Sl.No.	Chapter or sub-Heading No.	Description of goods	Rate
88	4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	0.10
89	4806	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets	0.10
90	4807	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	0.10
91	4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803	0.10
92	4809	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets	0.10
93	4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface – coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size	0.10
94	4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803, 4809 or 4810	0.10
95	4812	Filter blocks, slabs and plates, of paper pulp	0.10

Services availed for exports of goods – Refund or Refund by way of Drawback or Cenvat

By CMA Ashok Nawal

12th January 2012

Sl.No.	Chapter or sub-Heading No.	Description of goods	Rate
96	4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes	0.10
97	4814	Wallpaper and similar wall coverings; window transparencies of paper	0.10
98	4815	Deleted	-
99	4816	Carbon-paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	0.10
100	4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	0.15
101	4818	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, table cloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	0.15
102	4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like	0.15

Services availed for exports of goods – Refund or Refund by way of Drawback or Cenvat

By CMA Ashok Nawal

12th January 2012

Sl.No.	Chapter or sub-Heading No.	Description of goods	Rate
103	4820	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, excise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard	0.15
104	4821	Paper or paperboard labels of all kinds, whether or not printed	0.15
105	4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)	0.15
106	4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres	0.15
107	49	Printed Books, Newspapers, Pictures And Other Products Of The Printing Industry; Manuscripts, Typescripts And Plans	0.10
108	50	Silk	0.10
109	51	Wool, Fine or Coarse Animal hair, Horsehair Yarn and Woven Fabrics	0.10
110	5201	Cotton, not carded or combed	Nil
111	5202	Cotton waste (including yarn waste and garnetted stock)	Nil
112	5203	Cotton, carded or combed	Nil
113	5204	Cotton sewing thread, whether or not put up for retail sale	Nil

Services availed for exports of goods – Refund or Refund by way of Drawback or Cenvat

By CMA Ashok Nawal

12th January 2012

Sl.No.	Chapter or sub-Heading No.	Description of goods	Rate
114	5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale	0.05
115	5206	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale	0.05
116	5207	Cotton yarn (other than sewing thread) put up for retail sale	0.05
117	5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ²	0.10
118	5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ²	0.10
119	5210	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ²	0.10
120	5211	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ²	0.10
121	5212	Other woven fabrics of cotton	0.10
122	53	Other Vegetable Textile Fibres; Paper yarn and Woven Fabrics of Paper yarn	0.10
123	5401	Sewing thread of man-made filaments, whether or not put up for retail sale	0.05
124	5402	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex	0.05
125	5403	Artificial filament yarn (other than sewing thread), not put for retail sale, including artificial mono filament of less than 67 decitex	0.05

Services availed for exports of goods – Refund or Refund by way of Drawback or Cenvat

By CMA Ashok Nawal

12th January 2012

Sl.No.	Chapter or sub-Heading No.	Description of goods	Rate
126	5404	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm	0.05
127	5405	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm	0.05
128	5406	Man-made filament yarn (other than sewing thread), put up for retail sale	0.05
129	5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404	0.10
130	5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405	0.10
131	5501	Synthetic filament tow	0.05
132	5502	Artificial filament tow	0.05
133	5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning	0.05
134	5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning	0.05
135	5505	Waste (including noils, yarn waste and garneted stock) of man-made fibres	0.05
136	5506	Synthetic staple fibres, carded, combed or otherwise processed for spinning	0.05
137	5507	Artificial staple fibres, carded, combed or otherwise	0.05

Services availed for exports of goods – Refund or Refund by way of Drawback or Cenvat

By CMA Ashok Nawal

12th January 2012

Sl.No.	Chapter or sub-Heading No.	Description of goods	Rate
		processed for spinning	
138	5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale	0.05
139	5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale	0.05
140	5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale	0.05
141	5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale	0.05
142	5512	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres	0.10
143	5513	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/m ²	0.10
144	5514	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ²	0.10
145	5515	Other woven fabrics of synthetic staple fibres	0.10
146	5516	Woven fabrics of artificial staple fibres	0.10
147	56	Wadding, Felt and Non-Woven; special yarns; twine, cordage, ropes and cables and Articles thereof	0.10
148	57	Carpets and Other Textile Floor Coverings	0.10
149	58	Special Woven Fabrics; Tufted Textile Fabrics; Lace; Tapestries; Trimmings; Embroidery	0.10
150	59	Impregnated, Coated, Covered or Laminated Textile	0.10

Services availed for exports of goods – Refund or Refund by way of Drawback or Cenvat

By CMA Ashok Nawal

12th January 2012

Sl.No.	Chapter or sub-Heading No.	Description of goods	Rate
		Fabrics; Textile Articles of a kind suitable for Industrial use	
151	60	Knitted or crocheted fabrics	0.10
152	61	Articles of Apparel and Clothing Accessories, Knitted or Crocheted	0.15
153	62	Articles of Apparel and Clothing Accessories, Not Knitted or Crocheted	0.15
154	63	Other Made Up Textiles Articles; Sets; Worn Clothing and Worn Textile Articles; Rags	0.15
155	64	Footwear, gaiters and the like; parts of such articles	0.10
156	65	Headgear and parts thereof	0.05
157	66	Umbrellas, sun umbrellas, walking-sticks, whips, riding-crops and parts thereof	0.03
158	67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	0.10
159	68	Articles of stone, plaster, cement, asbestos, mica or similar materials	0.15
160	69	Ceramic Products	0.15
161	70	Glass And Glassware	0.15
162	71	Natural Or Cultured Pearls, Precious Or Semi-Precious Stones, Precious Metals, Metals Clad With Precious Metal, And Articles Thereof; Imitation Jewellery; Coin	0.03
163	7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms	0.03

Services availed for exports of goods – Refund or Refund by way of Drawback or Cenvat

By CMA Ashok Nawal

12th January 2012

Sl.No.	Chapter or sub-Heading No.	Description of goods	Rate
164	7202	Ferro alloys	0.15
165	7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having minimum purity by weight of 99.94%, in lumps, pellets or similar forms	0.03
166	7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel	0.03
167	7205	Granules and powders, of pig iron, spiegeleisen, iron or steel	0.03
168	7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)	0.03
169	7207	Semi-finished products of iron or non-alloy steel	0.03
170	7208	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated	0.03
171	7209	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated	0.03
172	7210	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated	0.03
173	7211	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated	0.03
174	7212	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated	0.03
175	7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel	0.03

Services availed for exports of goods – Refund or Refund by way of Drawback or Cenvat

By CMA Ashok Nawal

12th January 2012

Sl.No.	Chapter or sub-Heading No.	Description of goods	Rate
176	7214	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling	0.03
177	7215	Other bars and rods of iron or non-alloy steel	0.03
178	7216	Angles, shapes and sections of iron or non-alloy steel	0.03
179	7217	Wire of iron or non-alloy steel	0.15
180	7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel	0.03
181	7219	Flat-rolled products of stainless steel, of a width of 600 mm or more	0.03
182	7220	Flat-rolled products of stainless steel, of a width of less than 600 mm	0.03
183	7221	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	0.03
184	7222	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel	0.03
185	7223	Wire of stainless steel	0.15
186	7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel	0.03
187	7225	Flat-rolled products of other alloy steel, of a width of 600 mm or more	0.03
188	7226	Flat-rolled products of other alloy steel, of a width of less than 600 mm	0.03
189	7227	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel	0.03

Services availed for exports of goods – Refund or Refund by way of Drawback or Cenvat

By CMA Ashok Nawal

12th January 2012

Sl.No.	Chapter or sub-Heading No.	Description of goods	Rate
190	7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	0.03
191	7229	Wire of other alloy steel	0.15
192	7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel	0.05
193	7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	0.05
194	7303	Tubes, pipes and hollow profiles, of cast iron	0.05
195	7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel	0.05
196	7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel	0.05
197	7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel	0.05
198	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel	0.05

Services availed for exports of goods – Refund or Refund by way of Drawback or Cenvat

By CMA Ashok Nawal

12th January 2012

Sl.No.	Chapter or sub-Heading No.	Description of goods	Rate
199	7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	0.05
200	7309	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	0.05
201	7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	0.05
202	7311	Containers for compressed or liquefied gas, of iron or steel	0.05
203	7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated	0.05
204	7313	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing of iron or steel	0.05
205	7314	Cloth (including endless bands), Grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel	0.05
206	7315	Chain and parts thereof, of iron or steel	0.05

Services availed for exports of goods – Refund or Refund by way of Drawback or Cenvat

By CMA Ashok Nawal

12th January 2012

Sl.No.	Chapter or sub-Heading No.	Description of goods	Rate
207	7316	Anchors, grapnels and parts thereof, of iron or steel	0.05
208	7317	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper	0.15
209	7318	Screws, bolts, nuts, coach-screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel	0.15
210	7319	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins, of iron or steel, not elsewhere specified or included	0.15
211	7320	Springs and leaves for springs, of iron or steel	0.15
212	7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel	0.15
213	7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	0.15
214	7323	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel	0.15

Services availed for exports of goods – Refund or Refund by way of Drawback or Cenvat

By CMA Ashok Nawal

12th January 2012

Sl.No.	Chapter or sub-Heading No.	Description of goods	Rate
215	7324	Sanitary ware and parts thereof, of iron or steel	0.15
216	7325	Other cast articles of iron or steel	0.15
217	7326	Other articles of iron and steel	0.15
218	7401	Copper mattes; cement copper (precipitated copper)	0.03
219	7402	Unrefined copper; copper anodes for electrolytic refining	0.03
220	7403	Refined copper and copper alloys, unwrought	0.03
221	7404	Copper waste and scrap	0.03
222	7405	Master alloys of copper	0.03
223	7406	Copper powders and flakes	0.03
224	7407	Copper bars, rods and profiles	0.03
225	7408	Copper wire	0.03
226	7409	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm	0.03
227	7410	Copper foil (whether or not printed or backed with paper, per board , plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm	0.03
228	7411	Copper tubes and pipes	0.15
229	7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)	0.15
230	7413	Stranded wire, cables, plated bands and the like, of copper, not electrically insulated	0.15
231	7414	Deleted	-

Services availed for exports of goods – Refund or Refund by way of Drawback or Cenvat

By CMA Ashok Nawal

12th January 2012

Sl.No.	Chapter or sub-Heading No.	Description of goods	Rate
232	7415	Nails, tacks, drawing pins, staples (other than those of heading 8305) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper	0.15
233	7416	Deleted	-
234	7417	Deleted	-
235	7418	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper	0.15
236	7419	Other articles of copper	0.15
237	75	Nickel and articles thereof	0.03
238	7601	Unwrought aluminium	0.03
239	7602	Aluminium waste and scrap	0.03
240	7603	Aluminium powders and flakes	0.03
241	7604	Aluminium bars, rods and profiles	0.03
242	7605	Aluminium wire	0.03
243	7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm	0.03
244	7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2mm	0.03
245	7608	Aluminium tubes and pipes	0.15

Services availed for exports of goods – Refund or Refund by way of Drawback or Cenvat

By CMA Ashok Nawal

12th January 2012

Sl.No.	Chapter or sub-Heading No.	Description of goods	Rate
246	7609	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	0.15
247	7610	Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures	0.15
248	7611	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	0.15
249	7612	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	0.15
250	7613	Aluminium containers for compressed or liquefied gas	0.15
251	7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated	0.15
252	7615	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium	0.15
253	7616	Other articles of aluminium	0.15
254	78	Lead and articles thereof	0.03

Services availed for exports of goods – Refund or Refund by way of Drawback or Cenvat

By CMA Ashok Nawal

12th January 2012

Sl.No.	Chapter or sub-Heading No.	Description of goods	Rate
255	79	Zinc and articles thereof	0.03
256	80	Tin and articles thereof	0.03
257	81	Other base metals; cermets, articles thereof	0.03
258	82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	0.15
259	83	Miscellaneous articles of base metal	0.15
260	84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	0.05
261	85	Electrical machinery and equipment and parts thereof ; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	0.05
262	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	0.05
263	8701	Tractors (other than tractors of heading 8709)	0.05
264	8702	Motor vehicles for the transport of ten or more persons, including the driver	0.05
265	8703	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	0.05
266	8704	Motor vehicles for the transport of goods	0.05

Services availed for exports of goods – Refund or Refund by way of Drawback or Cenvat

By CMA Ashok Nawal

12th January 2012

Sl.No.	Chapter or sub-Heading No.	Description of goods	Rate
267	8705	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)	0.05
268	8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705	0.05
269	8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705	0.05
270	8708	Parts and accessories of the motor vehicles of headings 8701 to 8705	0.05
271	8709	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	0.05
272	8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	0.05
273	8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars;	0.05
274	8712	Bicycles and other cycles (including delivery tricycles), not motorised	0.10
275	8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled	0.05
276	8714	Parts and accessories of vehicles of headings 8711 to 8713	0.15

Services availed for exports of goods – Refund or Refund by way of Drawback or Cenvat

By CMA Ashok Nawal

12th January 2012

Sl.No.	Chapter or sub-Heading No.	Description of goods	Rate
277	8715	Baby carriages and parts thereof	0.05
278	8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	0.05
279	88	Aircraft , spacecraft, and parts thereof	0.05
280	89	Ships, boats and floating structures	0.05
281	90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	0.10
282	91	Clocks and watches and parts thereof	0.05
283	92	Musical instruments; parts and accessories of such articles	0.20
284	93	Arms and ammunition; parts and accessories thereof	-
285	94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	0.05
286	95	Toys, games and sports requisites; parts and accessories thereof	0.20
287	96	Miscellaneous manufactured articles	0.03
288	97	Works of art, collector's' pieces and antiques	-