



FICCI Survey on Inverted Duty Structure in Indian Manufacturing Sector

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INTRODUCTION

FICCI has tried to identify products where inverted duty structure exists in manufacturing based on basic custom duty/preferential rate of duty and other tariffs levied on imports. It has been observed in six broad sectors (several products within each sector) that the import duty applicable on the finished product is lower than the import duty on the raw material or intermediate product which discourages domestic value addition. This inversion is not solely because of basic custom duty but in some cases as a result of other additional duties. In many cases differential in the CVDs of final products and raw material has also led to the problem of inversion, thereby indicating that similar problem exists in excise regime also.

The issue has become more magnified as India is now a part of number of regional/bilateral Free Trade Agreements and is negotiating a number of others. Even though, FTAs aim to provide equal opportunity to Indian players in terms of exports, higher import duty on raw materials results in an inverted duty structure that makes certain Indian manufactured goods (those dependent on imported raw materials) uncompetitive.

Sometimes inverted duty structure also results from various Government Schemes where import duty reduction is provided (Nil Duty Project Imports, certain Defence purchases). Imports get the benefit of reduced duties / nil duty but for the same schemes, domestic manufacturers are not given equivalent exemptions. This creates unfavourable conditions for local manufacturers. It is therefore recommended that domestic manufacturers be given a level playing field. In response to our latest survey, following sectors have reported inverted duty structure:

- ✓ Capital Goods
- ✓ Cement
- ✓ Electronics and Electricals
- ✓ Rubber
- ✓ Minerals
- ✓ Textiles

A. Capital Goods

- Inverted duty structure exists in capital goods falling under chapter 84 for products like Blow moulding machines, pressure vessels, parts of heat exchangers, parts of nuclear reactors, boilers and part of boilers etc.
- It has been reported that duty inversion exists in certain cases, especially under India Japan CEPA and India Korea CEPA. While many of the raw materials and components used in the final products are also included in the respective FTAs but the same exacerbates rather than correcting the duty inversion. In many cases, not just one component but several components have higher duty than the final product.

Details of duty inversion are given in the table below:

A1). Final Product: Injection moulding machines for processing Plastics

HS Code	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the final product imported under an FTA in India at concessional duty?
8477 1000	7.5%	4.0%	10.0%	South Korea, Thailand, Vietnam, Malaysia, Indonesia, Philippines, Singapore, Japan

Raw materials used:

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
1	8537 2000	Electronic Control	7.5%	4.0%	12.5%	No
2	8501 3310 & 8501 5290	Servo Motor & Drives, Variable Frequency Drives	7.5%	4.0%	12.5%	No

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
3	8412 2990	High Torque Hydro Motors	7.5%	4.0%	12.5%	No
4	8413 5090	Electronic variable volume pump	7.5%	4.0%	12.5%	No
5	8481 8090	Linear Motion Guides	7.5%	4.0%	12.5%	No
6	8481 2000	Hydraulic valves	7.5%	4.0%	12.5%	No
7	8483 4000	Ball Screws	7.5%	4.0%	12.5%	No
8	9031 9000 & 9026 9000	Load cell	7.5%	4.0%	12.5%	No
9	8413 3090	Lubrication systems	7.5%	4.0%	12.5%	No
10	8413 6010 & 8413 6090	Fixed Pumps	7.5%	4.0%	12.5%	No

A2). Final Product: Blow moulding machines for processing Plastics

HS Code	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the final product imported under an FTA in India at concessional duty?
8477 3000	7.5%	4.0%	12.0%	South Korea, Thailand, Vietnam, Malaysia, Indonesia, Philippines, Singapore, Japan

Raw materials used:

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
1	8483 3000	Graphite bushing	7.5%	4.0%	12.5%	No
2	8482 8000	High precision bearings	7.5%	4.0%	12.5%	No
3	7325 9910	High wear resistance pads	7.5%	4.0%	12.5%	No
4	9031	Automation Equipments	7.5%	4.0%	12.5%	No
5	8504 4010	Power supplies	7.5%	4.0%	12.5%	No
6	9031 9000	Contact less transducers	7.5%	4.0%	12.5%	No
7	8477 9000	Bimetallic Barrels	7.5%	4.0%	12.5%	Yes from Thailand

A3). Final Product: Blow Room used in Spinning Preparatory

HS Code	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the final product imported under an FTA in India at concessional duty?
8445 1960	5	4	12.50	No

Raw materials used:

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
1	3917.3990	713670050-PVC PROFILE 14/10.5	10	4	12.50	-
2	3926.9099	749019951-SUCTION TUBE DIA 350MM (STD SUPPLY IS 2.25 Mtrs)	10	4	12.50	-
3	4010.3999	714470860-COVER BELT	10	4	12.50	-
4	4010.3999	749019900-TIMING BELT 14M	10	4	12.50	-
5	4016.9990	749068490-RING COLLAR FOR HOSE	10	4	12.50	-
6	4016.9990	749106671-SEALING STRIP-LIAB,TYPE: A.20)	10	4	12.50	-
7	8448.3990	749058810-SPANN PLATE	5	4	12.50	-
8	8448.3990	749077830-CLAMPING UNIT TLK134-28X55 TOLLOK	5	4	12.50	-
9	8448.3990	749077850-CLAMPING UNIT TLK139- 50X78 TOLLOK	5	4	12.50	-
10	8448.3990	749106650-LIFTING STRAP SPANNSET	5	4	12.50	-
11	8482.1090	749082180-TURN TABLE BRG (KRUPP 230.21.0675.013 TYPE 21/750.0)	7.5	4	12.50	-
12	8482.8000	749082110-FLANGE BRG UKF211+H2311X	7.5	4	12.50	-
13	8482.8000	749082120-FLANGE BRG UKF207 + H2307X	7.5	4	12.50	-
14	8483.5090	749101410-TIMING BELT PULLEY 14M (29T)	7.5	4	12.50	-
15	8544.4299	749210666-MCEF CABLE 4x0.34,12392,HELUKABEL	7.5	4	12.50	-
16	7208.5230	20194403-SPHD-HR SHEET 4X1250X3600 IMP	12.5	4	12.50	South Korea

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
17	7208.5230	20194408-SPHD-HR SHEET 4X1600X2500-IMP	12.5	4	12.50	South Korea
18	7208.5230	20194418-SPHD-HR SHEET 4X1250X1700 IMP	12.5	4	12.50	South Korea
19	7208.5230	20194520-SPHD-HR SHEET 5X1500X3200 IMP	12.5	4	12.50	South Korea
20	7208.5230	20194553-SPHD-HR SHEET 5X1500X3000 IMP	12.5	4	12.50	South Korea
21	7208.5230	20194635-SPHD-HR SHEET 6X1250X2500 IMP	12.5	4	12.50	South Korea
22	7208.5230	20194637-SPHD-HR SHEET 6X1500X3200 IMP	12.5	4	12.50	South Korea
23	7308.9090	20504055-CRANE RAIL SECTION A55 (DIN 536)	7.5	4	12.50	-

A4). Final Product: Carding used in Spinning Preparatory

HS Code	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the final product imported under an FTA in India at concessional duty?
8445 1110	5	4	12.50	No

Raw materials used:

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
1	3917.3290	712570615-PVC FLEX.HOSE 61 ID + RIGID PVC REI	10	4	12.50	-
2	3917.3290	712570385-PVC FLEXIBLE HOSE 38 ID	10	4	12.50	-
3	3917.3290	712570805-PVC FLEX.HOSE 80 ID + RIGID PVC REI	10	4	12.50	-
4	3917.3290	712570615-PVC FLEX.HOSE 61 ID + RIGID PVC REI	10	4	12.50	-
5	3917.3290	712570805-PVC FLEX.HOSE 80 ID + RIGID PVC REI	10	4	12.50	-
6	3917.3290	712570805-PVC FLEX.HOSE 80 ID + RIGID PVC REI	10	4	12.50	-
7	3917.3290	712571025-PVC FLEXIBLE HOSE-DIA 101.6,	10	4	12.50	-
8	8482.8000	749012710-ROD END CHS16-1 M16X1.5 (MAKE: LDK-CHINA)	7.5	4	12.50	-
9	8448.3990	749077810-CLAMPING UNIT TLK 110 35*47	5	4	12.50	-
10	8448.3990	7C1130710-TOP COVER FRONT-1040LG	5	4	12.50	-
11	8448.3990	7C1130730-TOP COVER REAR-1040LG	5	4	12.50	-
12	8448.3990	749077810-CLAMPING UNIT TLK 110 35*47	5	4	12.50	-
13	8448.3990	7C1130370-BOTTOM COVER FRONT 1040 LONG	5	4	12.50	-
14	8448.3990	7C1130750-TOP COVER REAR-1040LG	5	4	12.50	-
15	8448.3990	749077810-CLAMPING UNIT TLK 110 35*47	5	4	12.50	-
16	8448.3990	7C1130430-BOTTOM COVER 1040 LONG	5	4	12.50	-

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
17	8448.3990	7C1130710-TOP COVER FRONT-1040LG	5	4	12.50	-
18	8448.3990	749077830-CLAMPING UNIT TLK134-28X55 TOLLOK	5	4	12.50	-
19	8448.3990	742103693-GAS SPRING 200N	5	4	12.50	-
20	8448.3990	749106583-FEELER ROLL STRIP 0.02 X 50 X 5000 MM	5	4	12.50	-
21	8448.3990	749106584-FEELER ROLL STRIP 0.04 X 50 X 5000 MM	5	4	12.50	-
22	8448.3990	749106585-FEELER ROLL STRIP 0.05 X 50 X 5000 MM	5	4	12.50	-
23	8448.3990	749106586-FEELER ROLL STRIP 0.1 X 50 X 5000 MM	5	4	12.50	-
24	8448.3990	749077831-CLAMPING UNIT TLK134-38X65 TOLLOK	5	4	12.50	-
25	8448.3990	7C1400270-STRIPPER SHEET 79.5X1020 LG	5	4	12.50	-
26	8448.3990	7C0830210-GAS SPRING 1300N-535.5 LG	5	4	12.50	-
27	8482.8000	749012710-ROD END CHS16-1 M16X1.5 (MAKE: LDK-CHINA)	7.5	4	12.50	-
28	8504.4010	749216249-INVERTER 2.2 KW MODEL FR-E740-060-EC MITSUBISHI	5	4	12.50	-
29	8504.4090	749213975-CONVERTER RS232 TO RS422/485,ADAM4520,ADVANTECH	5	4	12.50	-
30	8536.9090	749214334-11 PIN SOCKET OMRON. SUITABLE FOR 749213820, 749213966	7.5	4	12.50	-
31	9026.2000	749214163-DWYER MAGNHELIC DIFF PRESSURE GUAGE 1710-5;2000-200MM;0-200MM WC	7.5	4	12.50	-
32	9033.0000	749213966-PROXIMITY SENSOR E2CA-X2A AND AMPLIFIER UNIT E2CA-AL4D, OMRON	7.5	4	12.50	-
33	7208.5230	20194645-SPHD-HR SHEET 6X1500X3000 -IMP	7.5	4	12.50	South Korea

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
34	7208.5230	20194509-SPHD-HR SHEET 5X900X2500 IMP	7.5	4	12.50	South Korea
35	7209.1620	21195152-C R SHEET (DD513 - EN2) 1.50X1250X2500 IMP	12.5	4	12.50	South Korea
36	7209.1620	21195057-C R SHEET (DD513 - EN2) 2.00X1250X2500 IMP	12.5	4	12.50	South Korea
37	7209.1620	21195308-C R SHEET (DD513 - EN2) 3.00X1500X2500 IMP	12.5	4	12.50	South Korea
38	7211.2350	21095004-RRSt3K32BK STRIP 5X226/2200IMP	12.5	4	12.50	-
39	7604.1039	7C1230032-FLAT SEMI FINISHED	5	4	12.50	-

A5). Final Product: Draw Frame used in Spinning Preparatory

HS Code	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the final product imported under an FTA in India at concessional duty?
8445 2011	5	4	12.50	No

Raw materials used:

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
1	3917.3290	712570805-PVC FLEX.HOSE 80 ID + RIGID PVC REI	10	4	12.50	-

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
2	4016.9990	749011004-OIL SEAL A 25X 47X 7	10	4	12.50	-
3	7318.2200	7S0828954-SPL.WASHER 10X36X1.0	7.5	4	12.50	-
4	7318.2200	7S0828964-WASHER 10X36X1.5	7.5	4	12.50	-
5	7318.2990	749066500-SPECIAL CIRCLIP KL12	7.5	4	12.50	-
6	8448.3990	7S0057618-TENSION ELEMENT 30X35X6.3	5	4	12.50	-
7	8448.3990	7S0212768-TENSION ELEMENT 25X30X6.3	5	4	12.50	-
8	8448.3990	7S0746554-CLEANING STRIP	5	4	12.50	-
9	8448.3990	7S0809313-STRIPPER	5	4	12.50	-
10	8448.3990	7S0829228-TENSION ELEMENT 20/25/6.3	5	4	12.50	-
11	8448.3990	7S0829338-TENSION ELEMENT 17/21/6.3	5	4	12.50	-
12	8448.3990	7S0829888-TENSION ELEMENT 15X19X6.3	5	4	12.50	-
13	8448.3990	7S1564049-DASHPOT	5	4	12.50	-
14	8448.3990	7S1616618-AL.CORE COT- GREY 83 DEG SIZE: 26/38/150	5	4	12.50	-
15	8482.1090	709009340-DR AC BALL BRG. 3211	7.5	4	12.50	-
16	8482.1090	749011690-BALL BRG. 6205 Z C2	7.5	4	12.50	-
17	8482.1090	749014580-ROLLER BRG. N 305E	7.5	4	12.50	-
18	8482.8000	7S1048489-ROLLER HOUSING	7.5	4	12.50	-

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
19	8482.9900	709083140-INNER RACE IR 30X35X26	7.5	4	12.50	-
20	8482.9900	749010870-INNER RING IR 20X25X20	7.5	4	12.50	-
21	8482.9900	749011820-NEEDLE CAGE 15/19/17	7.5	4	12.50	-
22	9031.8000	749217255-ROTARY ENCODER,E6B2-CWZ6C,360PPR,CABLE LENGTH:2.16M,OMRON	7.5	4	12.50	-
23	9031.8000	749217256-ENCODER COUPLING E69-C06B SIZE: 6X15X22	7.5	4	12.50	-
24	7208.5230	20194509-SPHD-HR SHEET 5X900X2500 IMP	12.5	4	12.50	South Korea
25	7208.5230	20194554-SPHD-HR SHEET 5X1525X3000 IMP	12.5	4	12.50	South Korea
26	7208.5230	20194645-SPHD-HR SHEET 6X1500X3000 -IMP	12.5	4	12.50	South Korea
27	7209.1620	21195057-C R SHEET (DD513 - EN2) 2.00X1250X2500 IMP	12.5	4	12.50	South Korea
28	7209.1620	21195152-C R SHEET (DD513 - EN2) 1.50X1250X2500 IMP	12.5	4	12.50	South Korea
29	7304.9000	21899010-AISI 304 SS TUBE 14/ 10 (IMP) (X5CrNi189)	10	4	12.50	-
30	7304.9000	21899013-AISI 304 SS TUBE 15/11 (IMP) (X5CrNi189)	10	4	12.50	-

A6). Final Product: Comber used in Spinning Preparatory

HS Code	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the final product imported under an FTA in India at concessional duty?
8445 1210	5	4	12.50	No

Raw materials used:

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
1.	3917.3290	712570805-PVC FLEX.HOSE 80 ID + RIGID PVC REI	10	4	12.50	-
2.	4016.9990	749011005-OIL SEAL A 60X 80X10 (RUBBER)	10	4	12.50	-
3.	7318.2990	709053090-SW 4X20	7.5	4	12.50	-
4.	7318.2990	709066592-CIRCLIP J28	7.5	4	12.50	-
5.	8448.3990	709077501-HOLDING ELEMENT 18/22X6.3	5	4	12.50	-
6.	8448.3990	742103694-GAS SPRING 100N-ART NO.450623	5	4	12.50	-
7.	8448.3990	749077530-TENSION ELEMENT DIA 9X12/4.5	5	4	12.50	-
8.	8448.3990	7E0531257-TOP COMB 26N/CM-V3 - SELF CLEANING, MODEL - 6553-1	5	4	12.50	-

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
9.	8448.3990	7E1031091-DETACHING ROLLER COT (BERKOL)	5	4	12.50	-
10.	8448.3990	7E1031350-TOP COMB HOLDER STAEDTLER	5	4	12.50	-
11.	8448.3990	7E1050530-VARIO COMB COMPLETE (STAEDTLER)-C AND M	5	4	12.50	-
12.	8448.3990	7E1101170-COT 26/39X200-83	5	4	12.50	-
13.	8448.3990	7E1101171-COT 26/39X200-70	5	4	12.50	-
14.	8448.3990	7G0300396-LIFTING TAPE (LG 50 Metres)	5	4	12.50	-
15.	8448.3990	7S0212768-TENSION ELEMENT 25X30X6.3	5	4	12.50	-
16.	8448.3990	7S0829228-TENSION ELEMENT 20/25/6.3	5	4	12.50	-
17.	8482.1090	749014360-BALL BRG.16020	7.5	4	12.50	-
18.	8482.9900	709081611-NEEDLE BUSH HK 4020AS1	7.5	4	12.50	-
19.	9026.2000	709099631-PR INDICATOR (DWYER)	5	4	12.50	-
20.	9033.0000	749215753-PHOTO ELECTRIC SENSOR(PNP)	7.5	4	12.50	-
21.	7208.5230	20194645-SPHD-HR SHEET 6X1500X3000 -IMP	12.5	4	12.50	South Korea
22.	7209.1620	21195057-C R SHEET (DD513 - EN2) 2.00X1250X2500 IMP	12.5	4	12.50	South Korea
23.	7209.1620	21195152-C R SHEET (DD513 - EN2) 1.50X1250X2500 IMP	12.5	4	12.50	South Korea

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
24.	7211.2310	21385057-STEEL FLATS 14 X 5 MM	12.5	4	12.50	-
25.	7304.9000	21899012-AISI 304 SS TUBE 14/ 12 (IMP)(X5CrNi1810)	10	4	12.50	Japan

A7). Final Product: Speed Frame used in Spinning Preparatory

HS Code	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the final product imported under an FTA in India at concessional duty?
8445.2012	5	4	12.50	No

Raw materials used:

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
1.	3926.9099	7F2200052-CONICAL TUBE LONG	7.5	4	12.50	-
2.	3926.9099	7F2200053-CONICAL TUBE - SHORT	7.5	4	12.50	-
3.	4010.3999	749019811-TIMING BELT 1120-8M-020-HP, MAKE : OPTIBELT OMEGA HP	10	4	12.50	-

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
4.	4010.3999	749019812-TIMING BELT 1200-8M-020-HP, MAKE : OPTIBELT OMEGA HP	10	4	12.50	-
5.	4010.3999	749019830-TIMING BELT 1040-8M-015-HP, MAKE : OPTIBELT OMEGA HP	10	4	12.50	-
6.	7318.1500	749072071-RIVET HEAD K 4X7	10	4	12.50	-
7.	7318.1500	709030720-SQ.NUT MV M 8X 6.5	10	4	12.50	-
8.	7318.1500	749025253-FLANGE BUTTON HEAD HEX SOCKET SCREW M5X16	10	4	12.50	-
9.	7318.1500	749072130-HALF ROUND HEAD PIN 3X6 (GTM Drg no: 274830060)	10	4	12.50	-
10.	8448.3990	749044710-SQ.HEAD BOLT M16X90WITH DOG POINT (GTM Drg no: 2264)	5	4	12.50	-
11.	8448.3990	749077871-CLAMPING UNIT TLK132- 24X50 TOLLOK	5	4	12.50	-
12.	8448.3990	7F2730153-BOBBIN BASE ASSY- DOFFING ARM	5	4	12.50	-
13.	8466.1010	749072070-RIVET SHANK BN 4X7X8	7.5	4	12.50	-
14.	8466.9390	749058201-LINEAR MOTION GUIDE (MAKE:THK,MODEL NO: HSR25 LR 1 SS C1+640L-II)	7.5	4	12.50	-
15.	8483.1099	7F2530091-CARDAN SHAFT (PART NO: 0.632.103.001 , LG: 234+30) MM< MAKE: ELSO_ELBE)	7.5	4	12.50	-
16.	8483.4000	749082510-SPROCKET WITH BALL BRG FOR CHAIN TENSIONING (TYPE "N")	7.5	4	12.50	-
17.	8483.6090	749077880-SPLIT COUPLING (MATERIAL-STEEL,PART NO:60093000)	10	4	12.50	-
18.	8536.9090	749038620-HEX. SOCKET SET SCREW WITH DOG POINT M8X80-BLACKNED	7.5	4	12.50	-

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
19.	8536.9090	749038650-HEX. SOCKET SET SCREW WITH DOG POINT M10X50-BLACKNED	7.5	4	12.50	-
20.	8544.4299	749210667-MCEF CABLE 7x0.5,1208,HELUKABEL	7.5	4	12.50	-
21.	8544.4299	749210668-MCEF CABLE 10x0.5,13435,HELUKABEL	7.5	4	12.50	-
22.	8544.4299	749210669-DATA CABLE 2x0.5 SQMM,1256,HELUKABEL	7.5	4	12.50	-
23.	8544.4299	749210672-SHIELDED CABLE 4x1.5SQMM,13236,HELUKABEL	7.5	4	12.50	-
24.	9031.8090	749219880-TEST MONITOR UNIT TNT 35,13864,LEUZE	7.5	4	12.50	-
25.	9032.8990	749219546-TRANSMITTER :TYPE -LSSR25B-S12 : PART NO :50108477 : MAKE :LEUZE	7.5	4	12.50	-
26.	9032.8990	749219881-LIGHT BARRIER - SENDER - LS 64/2 SE-L.2,13053,LEUZE	7.5	4	12.50	-
27.	9032.8990	749219882-LIGHT BARRIER - RECEIVER -LS 64/4 E-L.5,13054,LEUZE	7.5	4	12.50	-
28.	9032.8990	749219883-LIGHT BARRIER- SENDER- LS 64/2.8 SE-L.1, 13456, LEUZE	7.5	4	12.50	-
29.	9032.8990	749219884-LIGHT BARRIER- RECEIVER - LS 64/4 E-L,13457,LEUZE	7.5	4	12.50	-
30.	9033.0000	749214658-MAGNETIC SENSOR-PSEN2.1P-11/1SWITCH/ 1 UNIT,13853,PILZ	7.5	4	12.50	-
31.	9033.0000	749214659-MAGNETIC SENSOR-PSEN2.1P-11/PSEN2.1-10,13515,PILZ	7.5	4	12.50	-
32.	9033.0000	749219509-PHOTO ELECTRIC SENSOR RECEIVER TYPE LSER25B/66.1-S12:PART NO :50108484: MAKE LEUZE	7.5	4	12.50	-
33.	9033.0000	749219886-PHOTO SENSOR (SAFETY SENSOR) - SENDER - SLSSR 46B.8-S12,50108538,13975,LEUZE	7.5	4	12.50	-

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
34.	9033.0000	749219887-PHOTO SENSOR (SAFETY SENSOR) - RECEIVER - SLSER 46B/66-S12,50108540,13976,LEUZE	7.5	4	12.50	-
35.	9033.0000	749219889-PHOTO ELECTRIC (FORKED) CCD SENSOR, TYPE GS 754B/V4-27-S12, PART No 50115809 LEUZE	7.5	4	12.50	-
36.	9603.9000	7F2530198-BRUSH	7.5	4	12.50	-
37.	7318.1500	749072071-RIVET HEAD K 4X7	10	4	12.50	-
38.	7318.1500	709030720-SQ.NUT MV M 8X 6.5	10	4	12.50	-
39.	7318.1500	749025253-FLANGE BUTTON HEAD HEX SOCKET SCREW M5X16	10	4	12.50	-
40.	7318.1500	749072130-HALF ROUND HEAD PIN 3X6 (GTM Drg no: 274830060)	10	4	12.50	-
41.	7208.5230	20194509-SPHD-HR SHEET 5X900X2500 IMP	12.5	4	12.50	South Korea
42.	7208.5230	20194645-SPHD-HR SHEET 6X1500X3000 -IMP	12.5	4	12.50	South Korea
43.	7209.1620	21195057-C R SHEET (DD513 - EN2) 2.00X1250X2500 IMP	12.5	4	12.50	South Korea
44.	7209.1620	21195152-C R SHEET (DD513 - EN2) 1.50X1250X2500 IMP	12.5	4	12.50	South Korea
45.	7209.1620	21195158-C R SHEET (DD513 - EN2) 1.50X1500X3000 IMP	12.5	4	12.50	South Korea
46.	7211.2310	21385057-STEEL FLATS 14 X 5 MM	12.5	4	12.50	-

A8). Final Product: Ring Frame used in making Yarn

HS Code	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the final product imported under an FTA in India at concessional duty?
8445.2013	5	4	12.50	No

Raw materials used:

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
1.	3926.9099	7G0502470-CAP ; YELLOW COLOUR PISTON TYPE	5	4	12.50	-
2.	7307.1900	709082783-LOCKING RING 37.8/2.3/1.5	7.5	4	12.50	-
3.	7318.1500	709030953-HEX. NUT M4x3.2 - ZINC PLATED	10	4	12.50	-
4.	7318.1500	709030720-SQ.NUT MV M 8X 6.5	10	4	12.50	-
5.	7318.1500	709032875-SELF TAP. SCREW KBF 6X20	10	4	12.50	-
6.	7318.1500	709076103-SELF TAPPING SCREW	10	4	12.50	-
7.	8448.3990	7G0532593-GRIPPER COMPLTE 18/20 DUI (M/S.YUIL MULSAN)	5	4	12.50	-
8.	8448.3990	7G0532832-GRIPPER RAIL PROFILE LENGTH 3358MM	5	4	12.50	-

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
9.	8448.3990	7G0532833-GRIPPER RAIL PROFILE LENGTH 3909MM	5	4	12.50	-
10.	8448.3990	706509132-ZENTEX LIFTING TAPE 1600	5	4	12.50	-
11.	8448.3990	746506405-HPS 68 INSERT WITH EX.LOCKING ARRANGEMENT 4.448-955-7134	5	4	12.50	-
12.	8448.3990	746509134-ZENTEX LIFT.TAPE542MMLONG	5	4	12.50	-
13.	8448.3990	746509135-ZENTEX LIFT.TAPE356MMLONG	5	4	12.50	-
14.	8448.3990	746509492-SPINDLE BUTTON 60/370	5	4	12.50	-
15.	8448.3990	7G0100417-Draw belt 1070mm	5	4	12.50	-
16.	8448.3990	7G0131553-LIFTING TAPE COMPL HS/RR/ 1400 LG	5	4	12.50	-
17.	8448.3990	7G0302599-Yarn Catcher	5	4	12.50	-
18.	8448.3990	7G0532831-GRIPPER RAIL PROFILE LENGTH 4479MM	5	4	12.50	-
19.	8482.1090	706507390-BALL BEARING 3204	7.5	4	12.50	-
20.	8482.1090	709080840-BALL BRG.6001 2RS	7.5	4	12.50	-
21.	8482.1090	709081141-BALL BRG 626 2RS R	7.5	4	12.50	-
22.	8482.4000	709082453-NEEDLE ROLLER NK XR 50Z	7.5	4	12.50	-
23.	8482.8000	749012410-ROD END CHS12- M12 (MAKE: LDK-CHINA)	7.5	4	12.50	-

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
24.	8482.8000	749012411-ROD END CHSL12- M12-LEFT (MAKE: LDK-CHINA)	7.5	4	12.50	-
25.	8482.9900	709083101-INNER RING 45X50X35	7.5	4	12.50	-
26.	8501.1019	749218999-MOTOR 1.2/3.6kW WITH 24VDC BRAKE,380-400V+/-10%,50Hz,162/503 RPM,ABM,ZFB60/G100F/AM100 LC-6/2	7.5	4	12.50	-
27.	8536.5090	749214269-CABLE PULL SWITCH TYPE ZQ900 -11 (PULL CORD SWITCH)	7.5	4	12.50	-
28.	8536.6990	749212139-CONNECTOR M12, 4 PIN,,KD095-4,50031324 WITH ANGLED SCREW TERMINALS,FEMALE,WITHOUT CABLE,LEUZE	7.5	4	12.50	-
29.	9031.8000	749217356-ROTARY ENCODER E6B2-CWZ6C -10. 1200PPR,CABLE LENGTH 6M OMRON MAKE	7.5	4	12.50	-
30.	9032.8990	749219526-REFLECTOR, TYPE TKS 40 x 60, LEUZE ELECTRONICS,PART NO 50040820	7.5	4	12.50	-
31.	9032.8990	749219542-PHOTOELECTRIC SENSOR-SENDER,LSSR46B-S12,50108526,LEUZE	7.5	4	12.50	-
32.	9032.8990	749219543-PHOTOELECTRIC SENSOR-RECEIVER,LSER46B-66-S12,50108532,LEUZE	7.5	4	12.50	-
33.	9033.0000	749219525-PHOTOELECTRIC SENSOR PRK 3B/ 6.22 - LEUZE , PART NO 50104699	7.5	4	12.50	-
34.	2915.3990	319750510-TRIACETIN, CODE NO: RT7023	10	4	12.50	-
35.	3204.1759	319750740-AKROSPERSE E-18756 VIOLET NBR MB	10	4	12.50	-
36.	3204.1759	319750710-AKROSPERSE E-1044 Blue NBR MB (150)	10	4	12.50	-
37.	3204.1759	319750720-AKROSPERSE E 2578 GREEN MB	10	4	12.50	-

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
38.	3506.9999	319750210-HIDE GLUE, CODE NO: RD7015	10	4	12.50	-
39.	3506.9999	319750220-BONE GLUE, CODE NO: RD 7019	10	4	12.50	-
40.	3809.9390	319750400-SOLKA FOLC, CODE NO: D619	10	4	12.50	-
41.	3812.1000	319750630-VANFRE UN , CODE NO: T1649	10	4	12.50	-
42.	3812.2010	319750600-RHENOSIN W90B , CODE NO:T 869	10	4	12.50	-
43.	3812.2090	319750650-STRUKTOL AW 1	10	4	12.50	-
44.	4002.5900	319750810-NYSYNBLANK DN120, CODE NO:RA 7003	10	4	12.50	-
45.	4002.5900	319751100-A979	10	4	12.50	-
46.	4002.9990	319750230-DOG FAKTIS, CODE NO: RD7004	10	4	12.50	-
47.	4002.9990	319750310-KRYNAC X 1.46, CODE NO: A 878	10	4	12.50	-
48.	4002.9990	319750320-KRYNAC X1.60 , CODE NO: A 998	10	4	12.50	-
49.	4005.9990	319750200-E-SD-80 P , CODE NO:RD 7018	10	4	12.50	-
50.	4005.9990	319750420-POLYDISPERSION D60, CODE NO:D1406	10	4	12.50	-
51.	4005.9990	319750430-ZnO MB, CODE NO: D1246	10	4	12.50	-
52.	4005.9990	319750440-TiO2 MB, CODE NO: D1407	10	4	12.50	-

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
53.	7208.5230	20194418-SPHD-HR SHEET 4X1250X1700 IMP	12.5	4	12.50	South Korea
54.	7208.5230	20194520-SPHD-HR SHEET 5X1500X3200 IMP	12.5	4	12.50	South Korea
55.	7208.5230	20194553-SPHD-HR SHEET 5X1500X3000 IMP	12.5	4	12.50	South Korea
56.	7208.5230	20194554-SPHD-HR SHEET 5X1525X3000 IMP	12.5	4	12.50	South Korea
57.	7208.5230	20194635-SPHD-HR SHEET 6X1250X2500 IMP	12.5	4	12.50	South Korea
58.	7208.5230	20194637-SPHD-HR SHEET 6X1500X3200 IMP	12.5	4	12.50	South Korea
59.	7209.1620	21195057-C R SHEET (DD513 - EN2) 2.00X1250X2500 IMP	12.5	4	12.50	South Korea
60.	7211.2310	21385036-STEEL FLATS 11 X 5 MM	12.5	4	12.50	-
61.	7211.2310	21385057-STEEL FLATS 14 X 5 MM	12.5	4	12.50	-
62.	7217.9099	21280025-CARBON STL WIRE DIA 2.50 MM	7.5	4	12.50	-
63.	7304.9000	21889810-SAE 52100 TUBE 47.5 / 34.55 IMPORTED	10	4	12.50	Japan
64.	7606.1190	20164172-ALU SHEET 1.0X1140X1725 IMP	5	4	12.50	-
65.	7608.2000	20873021-ALU. TUBE (SIZE 18.9/20.9X914	5	4	12.50	-

A9). Final Product: Auto Cone Processor used in Cone Winding

HS Code	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the final product imported under an FTA in India at concessional duty?
8445.4010	5	4	12.50	No

Raw materials used:

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
1.	7320.9090	7W0000718-SPRING	10	4	12.50	-
2.	7326.9099	7W0000719-PLUG	10	4	12.50	-
3.	7320.9090	7W0000735-TORSION SPRING	10	4	12.50	-
4.	7320.9090	7W0000738-COMPRESSION SPRING	10	4	12.50	-
5.	7320.9090	7W0000739-COMPRESSION SPRING	10	4	12.50	-
6.	7320.9090	7W0000752-TENSION SPRING	10	4	12.50	-
7.	7320.9090	7W0000753-SPRING	10	4	12.50	-
8.	7320.9090	7W0000830-TORSION SPRING	10	4	12.50	-

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
9.	7320.9090	7W0000855-COMPRESSION SPRING	10	4	12.50	-
10.	7320.9090	7W0000871-COMPRESSION SPRING	10	4	12.50	-
11.	7307.2100	7W0000891-FLANGE	10	4	12.50	-
12.	7320.9090	7W0000895-TORSION SPRING	10	4	12.50	-
13.	7320.9090	7W0000939-COMPRESSION SPRING	10	4	12.50	-
14.	7320.9090	7W0000972-COMPRESSION SPRING	10	4	12.50	-
15.	8483.1099	7W0030733-CAM	7.5	4	12.50	-
16.	7320.9090	7W0000415-COMPRESSION SPRING	10	4	12.50	-
17.	7320.9090	7W0000252-TORSION SPRING	10	4	12.50	-
18.	8483.3000	7W0000290-BUSH	7.5	4	12.50	-
19.	7320.9090	7W0000253-COMPRESSION SPRING	10	4	12.50	-
20.	7320.9090	7W0000255-SPRING	10	4	12.50	-
21.	7320.9090	7W0000830-TORSION SPRING	10	4	12.50	-
22.	7320.9090	7W0002090-COMPRESSION SPRING	10	4	12.50	-
23.	7320.9090	7W0002093-TORSION SPRING	10	4	12.50	-

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
24.	7320.9090	7W0002133-TORSION SPRING	10	4	12.50	-
25.	7320.9090	7W0002134-TORSION SPRING	10	4	12.50	-
26.	7320.9090	7W0002193-SPRING	10	4	12.50	-
27.	7320.9090	7W0002196-TENSION SPRING	10	4	12.50	-
28.	7320.9090	7W0032077-SPRING	10	4	12.50	-
29.	7320.9090	7W0001073-COMPRESSION SPRING	10	4	12.50	-
30.	7320.9090	7W0001093-LEVER	10	4	12.50	-
31.	8448.3990	7W0001094-LEVER	5	4	12.50	-
32.	7320.9090	7W0001097-COMPRESSION SPRING	10	4	12.50	-
33.	7320.9090	7W0001112-COMPRESSION SPRING	10	4	12.50	-
34.	7320.9090	7W0001119-TENSION SPRING	10	4	12.50	-
35.	7320.9090	7W0001131-TORSION SPRING	10	4	12.50	-
36.	7320.9090	7W0001139-SPRING	10	4	12.50	-
37.	7320.9090	7W0001172-COMPRESSION SPRING	10	4	12.50	-
38.	7320.9090	7W0001193-COMPRESSION SPRING	10	4	12.50	-

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
39.	7320.9090	7W0001232-COMPRESSION SPRING	10	4	12.50	-
40.	7320.9090	7W0001276-COMPRESSION SPRING	10	4	12.50	-
41.	7320.9090	7W0001277-COMPRESSION SPRING	10	4	12.50	-
42.	7320.9090	7W0001097-COMPRESSION SPRING	10	4	12.50	-
43.	7320.9090	7W0002014-TENSION SPRING	10	4	12.50	-
44.	7320.9090	7W0002015-COMPRESSION SPRING	10	4	12.50	-
45.	7320.9090	7W0000933-TENSION SPRING	10	4	12.50	-
46.	7320.9090	7W0000934-TENSION SPRING	10	4	12.50	-
47.	7320.9090	7W0000978-TENSION SPRING	10	4	12.50	-
48.	8448.3990	7W0009015-CHAMBER 92 Z2 (COTTON)	5	4	12.50	-
49.	8448.3990	7W0009030-SPLICER 698Q Z22	5	4	12.50	-
50.	8414.5990	7W9600010-120MM COOLING FAN MODEL P-N. 1238HA2-7, PELKO P-N. 1238HA2BAT-7	7.5	4	12.50	-
51.	8414.5990	7W9600238-CENTRIFUGAL FAN ACTIVA P-N.ACF 19070V2HBL- HL 230V- 50HZ, LEAD WIRE	7.5	4	12.50	-
52.	8501.1019	7W9600033-2POLE,3PH,230V-50HZ MOTOR,B14 FLANGE,IP54, CEG MODEL MT071STD00002S	7.5	4	12.50	-
53.	8536.9090	7W9000032-PCB SUPPORT KSS P-N. CS-0610	7.5	4	12.50	-

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
54.	8536.9090	7W9000033-NYLON RIVET FOR PCB P-N. LCBS-6	7.5	4	12.50	-
55.	8481.8090	7W9600198-SOLENOID VALVE SHIHSIN P-N SH0938L, 24V AC,40PERCENT.,DUTY	7.5	4	12.50	-
56.	8481.8090	7W9600199-SOLENOID VALVE SHIHSIN P-N SH0938L, 24V AC,100PERCENT.,DUTY	7.5	4	12.50	-
57.	8501.1019	7W9600091-GEARED MOTOR 1PH,220V-50HZ,100VA,B5 RPM 114,MINI MOTOR AC100P	7.5	4	12.50	-
58.	8501.1019	7W9600092-GEARED MOTOR 1PH,220V-50HZ,66VA,B5 RPM 7.2 MINI MOTOR P-N ACE66	7.5	4	12.50	-
59.	8301.7000	7W9600449-RIGHT ANGLED KEY-MOVABLE, ERSCE P/N:Z5-2, OMRON P/N:D4DS-K3	10	4	12.50	-
60.	8536.9090	7W9000068-SLOW BLOW FUSELINK 2A,250V, 5X20MM, OMEGA P/N: VT521220	7.5	4	12.50	-
61.	8536.9090	7W9600058-FUSE GLASS 3.15A,SLOW BLOW 5X20MM OMEGA P/N. ST523231	7.5	4	12.50	-
62.	8536.9090	7W9000484-CERAMIC FUSE LINK 5A, 500V,6.3x32MM, FAST, OMEGA P/N:GF632250, PROTECT	7.5	4	12.50	-
63.	8523.5090	7W9000051-4GB CF CARD HERMIT SERIES, UDMA, FIXED INDUSTRIAL, APRO P/N. WPCF 004G	7.5	4	12.50	-
64.	8448.3990	7W9800241-LOEPFE ZENIT - ADDRESS PRINT 61-72	5	4	12.50	-
65.	8448.3990	7W9800240-LOEPFE ZENIT - ADDRESS PRINT 51-60	5	4	12.50	-
66.	8448.3990	7W9800239-LOEPFE ZENIT - ADDRESS PRINT 41-50	5	4	12.50	-
67.	8448.3990	7W9800238-LOEPFE ZENIT - ADDRESS PRINT 1-40	5	4	12.50	-
68.	8448.3990	7W9800234-LOEPFE ZENIT - LOCKING RING FOR M 2.6	5	4	12.50	-

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
69.	8448.3990	7W9800233-LOEPFE ZENIT - ROUND HEAD SCREW M2.5x6	5	4	12.50	-
70.	8448.3990	7W9800232-LOEPFE ZENIT - YARN GUIDE - PLATE TK	5	4	12.50	-
71.	8448.3990	7W9800231-LOEPFE ZENIT - MAIN POWER CABLE 2.5M	5	4	12.50	-
72.	8448.3990	7W9800215-LOEPFE ZENIT - INTERFACE-CABLE 15P AWE800SI	5	4	12.50	-
73.	8448.3990	7W9800214-LOEPFE ZENIT - EVALUATION UNIT YM C SEI	5	4	12.50	-
74.	8448.3990	7W9800212-LOEPFE ZENIT - SENSING HEAD FFD YM F C SEI	5	4	12.50	-
75.	8448.3990	7W9800208-LOEPFE ZENIT - DISPLAY UNIT 230V MMO	5	4	12.50	-
76.	8448.3990	7W9800242-LOEPFE ZENIT - QUALITY TOOL KIT BOX	5	4	12.50	-
77.	8414.5990	7W9600010-120mm COOLING FAN MODEL P-N. 1238HA2-7, PELKO P-N. 1238HA2BAT-7	7.5	4	12.50	-
78.	7307.2900	7W6000675-METAL FINGER GUARD FG-120	10	4	12.50	-
79.	7228.1090	21288904-ETG 25 GROUND ROD DIA 4H9	10	4	12.50	-
80.	7228.1090	21288906-ETG 25 GROUND ROD DIA 6H9	10	4	12.50	-
81.	7228.1090	21288908-ETG 25 GROUND ROD DIA 8H9	10	4	12.50	-

A10). Final Product: Pressure Vessels

HS Code	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the final product imported under an FTA in India at concessional duty?
841989	7.50%	4%	12.5%	South Korea @0% (151/2009 Cus)

Raw materials used:

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
1	7208	Carbon Steel Plates (Non Alloy)	12.5%	4%	12.5%	- South Korea @0% (152/2009 Cus) - Japan @0% (69/2011 Cus)
2	7304	Tubes	10%	4%	12%	- South Korea @ 1.56% (152/2009 Cus) - Japan @4.50% (69/2011 Cus)
3	7326	Forged Components	10%	4%	12.50%	- South Korea @ 0% (152/2009 Cus). - Japan @4.50% (69/2011 Cus)
4	7225	Carbon Steel Plates (Alloy)	12.5%	4%	12%	- South Korea @.94% (152/2009 Cus) - Japan @0% (69/2011 Cus)
5	8311	Welding Wires & Electrodes	10%	4%	12%	- South Korea @1.56% (152/2009 Cus)

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
						Cus) - Japan @4.50% (69/2011 Cus)

A11). Final Product: Parts of Heat exchangers, Pressure Vessels, etc.

HS Code	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the final product imported under an FTA in India at concessional duty?
841990	7.50%	4%	12.5%	South Korea @0% (151/2009 Cus)

Raw materials used:

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
1.	7208	Carbon Steel Plates (Non Alloy)	12.5%	4%	12.5%	- South Korea @0% (152/2009 Cus) - Japan @0% (69/2011 Cus)
2.	7304	Tubes	10%	4%	12%	- South Korea @1.56% (152/2009 Cus) - Japan @4.50% (69/2011 Cus)

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
3.	7326	Forged Components	10%	4%	12.50%	- South Korea @ 0% (152/2009 Cus). - Japan @4.50% (69/2011 Cus)
4.	7225	Carbon Steel Plates (Alloy)	12.5%	4%	12%	- South Korea @.94% (152/2009 Cus) - Japan @0% (69/2011 Cus)
5.	8311	Welding Wires & Electrodes	10%	4%	12%	- South Korea @1.56% (152/2009 Cus) - Japan @4.50% (69/2011 Cus)

A12). Final Product: Reactors/ Other Plant & Machinery, etc.

HS Code	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the final product imported under an FTA in India at concessional duty?
847989	7.50%	4%	12.5%	South Korea @0% (151/2009 Cus)

Raw materials used:

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
1.	7208	Carbon Steel Plates	12.5%	4%	12.5%	- South Korea @0% (152/2009 Cus) - Japan @0% (69/2011 Cus)
2.	7304	Tubes	10%	4%	12%	- South Korea @1.56% (152/2009 Cus) - Japan @4.50% (69/2011 Cus)
3.	7326	Forged Components	10%	4%	12.50%	- South Korea @ 0% (152/2009 Cus). <i>However, Import of Chrome Moly Vanadium Forged components are not allowed from Korea & ASEAN Countries by Process License owners.</i> - Japan @4.50% (69/2011 Cus)
4.	7225	Carbon Steel Plates (Alloy)	12.5%	4%	12%	- South Korea @.94% (152/2009 Cus) <i>However, Import of Chrome Moly Vanadium plates are not allowed from Korea & ASEAN Countries by Process License owners.</i> - Japan @0% (69/2011 Cus)
5.	8311	Welding Wires & Electrodes	10%	4%	12%	- South Korea @1.56% (152/2009

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
						Cus) - Japan @4.50% (69/2011 Cus)

A13). Final Product: Parts of Reactors/ Other Plant & Machinery.

HS Code	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the final product imported under an FTA in India at concessional duty?
847990	7.50%	4%	12.5%	South Korea @0% (151/2009 Cus)

Raw materials used:

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
1.	7208	Carbon Steel Plates	12.5%	4%	12.5%	- South Korea @0% (152/2009 Cus) - Japan @0% (69/2011 Cus)
2.	7304	Tubes	10%	4%	12%	- South Korea @1.56% (152/2009 Cus) - Japan @4.50% (69/2011 Cus)
3.	7326	Forged Components	10%	4%	12.50%	- South Korea @ 0% (152/2009 Cus).

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
						<p>However, Import of Chrome Moly Vanadium Forged components are not allowed from South Korea & ASEAN Countries by Process License owners.</p> <p>- Japan @4.50% (69/2011 Cus)</p>
4.	7225	Carbon Steel Plates (Alloy)	12.5%	4%	12%	<p>- South Korea @.94% (152/2009 Cus)</p> <p>However, Import of Chrome Moly Vanadium plates are not allowed from South Korea & ASEAN Countries by Process License owners.</p> <p>- Japan @0% (69/2011 Cus)</p>
5.	8311	Welding Wires & Electrodes	10%	4%	12%	<p>- South Korea @1.56% (152/2009 Cus)</p> <p>- Japan @4.50% (69/2011 Cus)</p>

A14). Final Product: Parts of Nuclear Reactor

HS Code	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the final product imported under an FTA in India at concessional duty?
8401	7.50%	4%	12.5%	South Korea @1.56% (152/2009 Cus)

Raw materials used:

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
1.	7304	Tubes	10.00%	4%	12%	Japan @4.50% (69/2011 Cus)
2.	7326	Forged Components	10%	4%	12.50%	Japan @4.50% (69/2011 Cus)
3.	8311	Welding Wires & Electrodes	10%	4%	12%	Japan @4.50% (69/2011 Cus)

A15). Final Product: Boilers

HS Code	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the final product imported under an FTA in India at concessional duty?
8402	7.50%	4%	12.5%	South Korea @1.56% (152/2009 Cus)

Raw materials used:

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
1.	7304	Tubes	7.50%	4%	12%	Japan @4.50% (69/2011 Cus)
2.	7326	Forged Components	10%	4%	12.50%	Japan @4.50% (69/2011 Cus)
3.	8311	Welding Wires & Electrodes	10%	4%	12%	Japan @4.50% (69/2011 Cus)

A16). Final Product: Parts of Boilers

HS Code	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the final product imported under an FTA in India at concessional duty?
840290	7.50%	4%	12.5%	South Korea @0% (152/2009 Cus)

Raw materials used:

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
1.	7304	Tubes	7.50%	4%	12%	- South Korea @1.56% (152/2009 Cus)

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
						- Japan @4.50% (69/2011 Cus)
2.	7326	Forged Components	10%	4%	12.50%	Japan @4.50% (69/2011 Cus)
3.	8311	Welding Wires & Electrodes	10%	4%	12%	- South Korea @1.56% (152/2009 Cus) - Japan @4.50% (69/2011 Cus)

A17). Final Product: Heater

HS Code	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the final product imported under an FTA in India at concessional duty?
840410	7.50%	4%	12.5%	South Korea @1.56% (152/2009)

Raw materials used:

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
1	7304	Tubes	10%	4%	12%	<i>In case of High Pressure Heaters the welded & drawn</i>

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
						<i>tubes are procured from Europe, USA & India only since there is no approved supplier in other region.</i>

A18). Final Product: Condenser (used for Split Room Air Conditioners)

HS Code	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the final product imported under an FTA in India at concessional duty?
84152090	0	0	0	Yes, under FTA with Thailand

Raw materials used:

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
1	74112900	Copper Pipe Inlet	7.50%	4%	12.5%	Not under FTA
2	74112900	Copper Pipe Outlet	7.50%	4%	12.5%	Not under FTA
3	76041031	Aluminium Hollow Profile (Tube Core)	10%	4%	12.5%	0.94%

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
4	38101090	CX-60 Flux Paste OMN	7.50%	4%	12.5%	Not under FTA
5	83119090	Braze Ring 3/8"	10%	4%	12.5%	Not under FTA
6	83119090	Braze Ring 1/2"	10%	4%	12.5%	Not under FTA
7	40169990	Deray-HXKT (Heat Shrink Sleeve)	10%	4%	12.5%	Not under FTA
8	76072090	Air Centre Raw material 0.08 X 16 mm	7.50%	4%	12.5%	Not under FTA
9	79040029	Braze Ring 3/8"	5%	4%	12.5%	Not under FTA
10	79040029	Braze Ring 1/2"	5%	4%	12.5%	Not under FTA
11	39269099	Coupler-Outlet	10%	4%	12.5%	Not under FTA
12	40169990	Deray-HXKT (Shrink Wrap 3/8" & 1/2)	10%	4%	12.5%	Not under FTA
13	39269099	Coupler-Inlet	10%	4%	12.5%	Not under FTA

Source: FICCI Survey

B). Cement

In Cement sector, while import of cement does not attract basic custom duty but all the major inputs for manufacturing cement such as Limestone, Gypsum, Pet Coke, Pickling Bags etc. attract customs duty. Over a million tonne of Cement is being imported from Pakistan against domestic cement production of 280 million tonnes. It needs to be noted that entire cement imported in India caters only to 3-4 districts in Punjab, thus creating huge disadvantage for domestic manufacturers. Punjab being a market of 6 million tonnes, Cement import of 1 million tonne adversely impact domestic manufacturers. Apart from import of Cement from Pakistan in Punjab, East Coast also receives regular imports.

The table below illustrates the case of Pet Coke, a raw material used to produce cement:

B1). Final Product: Cement – OPC

HS Code	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the final product imported under an FTA in India at concessional duty?
25232910	0	4	12.5	No

Raw materials used:

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
1	27131100	Pet Coke	2.5	4	14	No

B2). Final Product: Cement – PPC

HS Code	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the final product imported under an FTA in India at concessional duty?
25232930	0	4	12.5	No

Raw materials used:

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
1	27131100	Pet Coke	2.5	4	14	No

Source: FICCI Survey

C). Electronics & Electricals

Inversion in products like Car Batteries, copper rods and power cables exist. For most of the products listed below, while the levied duties are largely at par with the respective raw materials, the trade arrangements (also cited below) create inversion which will be steeper from the next financial year.

C1). Final Product: Copper cathodes and sections of cathodes

HS Code	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the final product imported under an FTA in India at concessional duty?
74031100	5%	4%	12.5%	CEPA JAPAN (at present 2.27% which is going to be 1.82% in the year 2017).

Raw materials used:

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
1	26030000	Copper ores and concentrates	2.5%	4%	12.5%	INDIA CHILE PTA – at present 2.25%

C2). Final Product: Copper Rods (Electrolytic copper rods or black copper rods)

HS Code	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the final product imported under an FTA in India at concessional duty?
74071010	5%	4%	12.5%	- CEPA JAPAN- 2.27% which is going to be 1.82% in the year 2017) - CEPA South KOREA: 0.94%

Raw materials used:

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
Copper Concentrate	26030000	Copper ores and concentrates	2.5%	4%	12.5%	INDIA CHILE PTA – at present 2.25%

C3). Final Product: Copper Rods (other copper rods)

HS Code	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the final product imported under an FTA in India at concessional duty?
74071020	5%	4%	12.5%	CEPA South KOREA-0.94% is going to be 0% in the year 2017.

Raw materials used:

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
1	26030000	Copper ores and concentrates	2.5%	4%	12.5%	INDIA CHILE PTA – at present 2.25%

C4). Final Product: Copper Rods (wire: of which the maximum cross-sectional dimension exceeds 6 mm: other)

HS Code	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the final product imported under an FTA in India at concessional duty?
74081190	5%	4%	12.5%	CEPA JAPAN-2.27% going to be 1.82% in the year 2017

Raw materials used:

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
1	26030000	Copper ores and concentrates	2.5%	4%	12.5%	INDIA CHILE PTA – at present 2.25%

C5). Final Product: Copper wire (other)

HS Code	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the final product imported under an FTA in India at concessional duty?
74081990	5%	4%	12.5%	- CEPA JAPAN-2.27% going to be 1.82% in the year 2017 - CECA MALAYSIA -1% is going to be 0% from 30th June,2016

Raw materials used:

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
1	26030000	Copper ores and concentrates	2.5%	4%	12.5%	INDIA CHILE PTA – at present 2.25%

C6). Final Product: Power Cables With Aluminium & Copper Conductors

Product Description: Insulated (Including Enamelled or Anodised) Wire, Cable (Including Co-Axial Cable) & Other Insulated electric conductors, whether OR not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether OR not assembled with electric conductors OR fitted with connectors

HS Code	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the final product imported under an FTA in India at concessional duty?
85446090	7.5	4	12.5	SA – (1.Bangladesh, 2.Bhutan, 3.Maldives, 4.Nepal) ASEAN,

HS Code	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the final product imported under an FTA in India at concessional duty?
				South Korea, Malaysia, Japan & LDCs

Raw materials used:

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
1	76041020	Aluminium Rods	7.5	4	12.5	SA – (1.Pakistan, 2.Sri Lanka) Japan
2	39019090	Cross Linkable LDPE Compound (XLPE)	7.5	4	12.5	SA – (1.Pakistan, 2.Sri Lanka) ASEAN, Singapore, Malaysia, South Korea
3	39042190	PVC Compound	7.5	4	12.5	SA – (1.Pakistan, 2.Sri Lanka) ASEAN, Malaysia, Japan, LDCs
4	72172010	Galvanised Steel Wire	10	4	12.5	SA – (1.Pakistan, 2.Sri Lanka) ASEAN, Singapore, Malaysia

C7). Final Product: Lead Acid Battery (petrol and diesel)

HS Code	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the final product imported under an FTA in India at concessional duty?
85071000	10	4	12.5	Thailand/ASEAN

Raw materials used:

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
1	85071000	Dry Car Automotive Battery without Acid	10	4	12.5	Thailand/ASEAN

C8). Final Product: Car Audio Equipment

HS Code	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the final product imported under an FTA in India at concessional duty?
85272100	10	4	12.5	Thailand/ASEAN

Raw materials used:

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
1	85299090	Main PCB Assembly	10	4	12.5	Thailand/ASEAN
2	85299090	ESC PCB Assembly	10	4	12.5	Thailand/ASEAN
3	85299090	Knob material	10	4	12.5	Thailand/ASEAN
4	85299090	Silver box	10	4	12.5	Thailand/ASEAN
5	85299090	Button material	10	4	12.5	Thailand/ASEAN

Source: FICCI Survey

D). Rubber

Basic Customs Duty on finished rubber products, in most of the cases, has been exempted whereas duty ranging between 0-25% is levied on the inputs required for manufacture of rubber products creating inversion in duty structure. Duty inversion on rubber sector is presented in the table below:

D1). Final Product: Compounded rubber

HS Code	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the final product imported under an FTA in India at concessional duty?
40051000	0	4	12.5	ASEAN

Raw materials used:

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
1	39046910	FKM (Flouro Carbon Elastomer)	1	4	12.5	ASEAN
2	39069090	ACM (Poly Acrylic rubber) (Acrylo Nitrile Monomer)	5	4	12.5	ASEAN
3	28030010	Carbon Black	5	4	12.5	ASEAN
4	40012200	Natural rubber(TSNR)	25% or Rs. 30/- per Kg whichever is lower	4	0	ASEAN

D2). Final Product: Belts

HS Code	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the final product imported under an FTA in India at concessional duty?
40103999	0	4	12.5	ASEAN

Raw materials used:

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
1	40021990	SBR (Styrene Butadiene Rubber)	4.5	4	12.5	Japan
2	28030010	Carbon Black	5	4	12.5	ASEAN
3	56075090	Dipped Polyester Cable cord	1	4	12.5	ASEAN
4	56075090	Dipped Polyester Cable cord	1.56	4	12.5	South Korea
5	40024900	Chloroprene Rubber	1.56	4	12.5	South Korea
6	40024900	Chloroprene Rubber	4.5	4	12.5	Japan
7	40029990	HNBR (Hydrogenated Nitrile Rubber)	1.56	4	12.5	South Korea
8	40029990	HNBR (Hydrogenated Nitrile Rubber)	4.5	4	12.5	Japan
9	40012200	Natural rubber(TSNR)	25% or Rs. 30/- per Kg whichever is lower	4	0	ASEAN

D3). Final Product: Moulded Rubber Products

HS Code	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the final product imported under an FTA in India at concessional duty?
40169990	0	4	12.5	South Korea

Raw materials used:

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
1	40024900	Chloroprene Rubber	1.56	4	12.5	South Korea
2	40025900	NBR (Nitrile Butadine Rubber)	10	4	12.5	South Korea
3	39046910/ 39069090	FKM/ACM	7.5	4	12.5	South Korea
4	40029990	HNBR (Hydrogenated Nitrile Rubber)	1.56	4	12.5	South Korea
5	40012200	Natural rubber	25% or Rs. 30/- per Kg whichever is lower	4	0	South Korea
6	28030010	Carbon Black	6.5	4	12.5	South Korea

D4). Final Product: Hose

HS Code	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the final product imported under an FTA in India at concessional duty?
40093100	0	4	12.5	South Korea

Raw materials used:

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
1	40024900	Chloroprene Rubber	1.56	4	12.5	South Korea
2	40012200	Natural rubber	25% or Rs. 30/- per Kg whichever is lower	4	0	South Korea
3	28030010	Carbon Black	6.5	4	12.5	South Korea

D5). Final Product: Compounded Rubber

HS Code	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the final product imported under an FTA in India at concessional duty?
40051000	0	4	12.5	South Korea

Raw materials used:

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
1	40024900	Chloroprene Rubber	1.56	4	12.5	South Korea
2	40025900	NBR (Nitrile Butadine Rubber)	10	4	12.5	South Korea
3	39046910/ 39069090	FKM/ACM	7.5	4	12.5	South Korea
4	40029990	HNBR (Hydrogenatyed Nitrile Rubber)	1.56	4	12.5	South Korea
5	40012200	Natural rubber	25% or Rs. 30/- per Kg whichever is lower	4	0	South Korea
6	28030010	Carbon Black	6.5	4	12.5	South Korea

D6). Final Product: All Tyres

Product Description: Passenger Car Radial, Truck Bus Radial, Truck Bus Bias, Motorcycles, Scooters, Agricultural

HS Code	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the final product imported under an FTA in India at concessional duty?
40111010, 40112010, 40112090, 40114010, 40114020, 40116100	10%	4%	12.5%	<p>Basic Custom Duty Asia Pacific Trade Agreement = 8.6% passenger car radials & 8.6% other categories.</p> <p>ASEAN FTA= 5% passenger car, truck / bus, motorcycle / scooter & 0% (agricultural).</p> <p>India Korea Comprehensive Economic</p>

HS Code	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the final product imported under an FTA in India at concessional duty?
				<p>Participation Agreement (CEPA)=1.56% Agricultural. India Malaysia Comprehensive Economic Cooperation Agreement (CECA)= 5% Passenger Car Radial, Truck Bus Radial, Truck Bus Bias, Motorcycles, Scooters & 0% Agricultural.</p> <p>Indo-Sri Lanka Free Trade Agreement=0. India Singapore Comprehensive Economic Cooperation Agreement = 0% Truck Bus Bias & Agricultural. South Asian Free Trade Area - 5% all categories SAARC Preferential Trading Agreement=5% Truck Bus Radial and Bias</p> <p>India Japan Comprehensive Economic Participation Agreement = 4.5% Agricultural.</p>

Raw materials used:

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
1	40012100	Natural Rubber (Smoked Sheet, RSS)	25% And Rubber Cess Rs 2/Kg	4%	-	Under the Asia Pacific Trade Agreement, the

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
			Educational Cess = 3%			proposed duty is 16%
2	40012200	Natural Rubber (TSNR -2200 SMR, SNR, TSR)	25% and Rubber Cess Rs 2/Kg Educational Cess = 3%	4%	-	Under the Asia Pacific Trade Agreement, the proposed duty is 16%

Source: FICCI Survey

E). Minerals

The Import Duty on Coking Coal @ 2.5% was imposed in 2014. The Clean Environment Cess was increased from Rs. 200 to Rs. 400 per MT in 2016 which equates to approx. 7.5% import duty on Coking Coal. The total effective import duty on Coking Coal is now approx. 10%, whereas it is 5% on imported Coke, which is the finished product manufactured from Coking Coal. Approximately, 1.5 MT of Coking Coal is used to make 1 MT of Coke.

E1). Final Product: Coke

HS Code	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the final product imported under an FTA in India at concessional duty?
27040030	5	-	6	No

Raw materials used:

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
1	27011910	Coking Coal	2.5%	0	2%	NA
			Clean Environment Cess: Rs.400 per MT			

Source: FICCI Survey

F). Textiles

Duty inversion has been reported in Viscose Staple Fibre falling under chapter 55, the details of which are given in the table below.

F1). Final Product: Viscose Staple Fibre

HS Code	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the final product imported under an FTA in India at concessional duty?
55041000	10%	4%	12.5%	Nil Import Duty under ASEAN FTA

Raw materials used:

Sl. No.	HS Code	Raw Material/Component Description	Current Basic Custom Duty	Current SAD (Special Additional Duty)	Current CVD (Counter Veiling Duty)	Is the raw material imported under an FTA in India at concessional duty?
1	47020000	Dissolving Grade Pulp	2.5%	4%	6%	No

Source: FICCI Survey