

**CHAPTER – 84
NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF**

		2013-14					2014-15			
Tariff Item	Description of goods	Unit	A		B		A		B	
			Drawback when Cenvat facility has not been availed	Drawback when Cenvat facility has been availed	Drawback when Cenvat facility has not been availed	Drawback when Cenvat facility has been availed	Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5	6	7	4	5	6	
841401	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fixed with fans Hermetically sealed Compressors for airconditioning	1 No.	3.40%	236.4	3.40%	236.4	2.80%	195	2.80%	195
841402	Hermetically sealed Compressors for refrigerators and commercial refrigeration applications using eco friendly gases	1 No.	3.40%	104.1	3.40%	104.1	2.80%	86	2.80%	86
841403	Bicycle Pump	1 No.	12.9	3			10%	18	1.95	3.4
841404	Complete ceiling fan with metal blades (36"/42"/48"/56"/60")	1 No.	28.8	28.8			2.40%	24	2.40%	24
841405	Hermetically Sealed Compressor Pump Kit Assembly						2.10%		2.10%	
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately		1.70%		1.70%		1.90%		1.90%	
8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances		1.70%		1.70%		1.90%		1.90%	

8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric		1.70%		1.70%		1.90%		1.90%	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415		1.70%		1.70%		1.90%		1.90%	
8419	Machinery, plant or laboratory equipment,		1.70%		1.70%		1.90%		1.90%	
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor		1.70%		1.70%		1.90%		1.90%	
8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases						1.90%		1.90%	
8422	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other									
8443	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines whether or not combined, parts and accessories thereof.						1.90%		1.90%	
8450	Household or laundry-type washing machines, including machines which both wash and dry		1.70%		1.70%		1.90%		1.90%	

8451	Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or		1.70%		1.70%		1.90%		1.90%	
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles						1.90%		1.90%	
845201	Sheet metal parts of sewing machine namely Shuttle Race Ring, Shuttle Driven, Face Plate Complete, Slide Plate, Tension for plate, Bobbin		1.70%		1.70%					
8470	Sheet metal parts of sewing machine namely Shuttle Race Ring, Shuttle Driven, Face Plate Complete, Slide Plate, Tension for plate, Bobbin Case, Bobbin Winder Complete, Lifter, Thread Take Off Lever machines, incorporating a calculating device; cash registers		1%		1%		1%		1%	
8471	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included						1%		1%	

8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic bank note dispensers, coin sorting machines, coin counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines)						1%			1%	
847201	Stapler		1%		1%						
847299	Others		1%		1%						
8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8469 to 8472						1%			1%	
847301	Key boards (88/101/102 keys)		1%		1%						
847302	Heat Sinks		1%		1%						
847303	Computer Motherboards or PC Motherboards		1%		1%						
847399	Others		1%		1%						
8486	Machines and apparatus of a kind used solely or principally for the manufacture of semi-conductor boules or wafers, semi-conductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in note 9(c) to this chapter; parts and accessories.		1.70%		1.70%		1.90%			1.90%	
8487	Machinery parts, not containing										
848701	Identifiable ready to use	Kg	1.90%		1.90%		2.10%	10		2.10%	10
848702	Identifiable ready to use	Kg	2.60%	6.2	2.60%	6.2	2.40%	12		2.40%	12
848703	Identifiable ready to use	Kg	1.90%		1.90%						
848704	Identifiable ready to use	Kg	3%	6.5	3%	6.5					
848705	Identifiable ready to use machined	Kg.	3%	14.4	3%	14.4					
848706	Cast articles including parts/		1.90%		1.90%						
848799	Others		1.70%		1.70%		1.90%			1.90%	

CHAPTER – 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**

Tariff Item	Description of goods	Unit	2013-14				2014-15					
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed		Drawback when Cenvat facility has not been availed			Drawback when Cenvat facility has been availed		
			Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.	Drawback Rate	Drawback cap per unit in Rs.		
1	2	3	4	5	6	7	4	5	6			
8502	Electric generating sets and rotary converters							1.90%			1.90%	
8503	Parts suitable for use solely or principally with the machines of							1.90%			1.90%	
8504	Electrical transformers, static converters (for example, rectifiers) and inductors							1.90%			1.90%	
8505	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; Electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads							1.90%			1.90%	
8506	Primary Cells and Primary Batteries		1.70%		1.70%			1.90%			1.90%	
8507	Electric accumulators, including separators therefor, whether or not rectangular (including square)		1.70%		1.70%			1.90%			1.90%	
8508	Vacuum cleaner with self-contained electric motor		1.70%		1.70%			1.90%			1.90%	
8509	Electro-mechanical domestic appliances, with self-contained electric motor other than vacuum cleaners of Heading 8508		1.70%		1.70%			1.90%			1.90%	
8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor		1.70%		1.70%			1.90%			1.90%	
8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition							1.90%			1.90%	

8512	Electrical lighting or signalling equipment (excluding articles of heading 8539) windscreen wipers, defrosters						1.90%			1.90%	
8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512		1.70%		1.70%		1.90%			1.90%	
8514	Industrial or laboratory electric furnaces and ovens (including those		1.70%		1.70%		1.90%			1.90%	
8515	Electric (including electrically heated gas), laser or other light or photo beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; Electric machines and apparatus for hot spraying of metals or cermets		1.70%		1.70%		1.90%			1.90%	
8516	Electric instantaneous or storage						1.90%			1.90%	
8517	Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of Heading 8443, 8525, 8527 or 8528						1%			1%	

8518	Microphones and stands therefor; Loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets						1%			1%	
8519	Sound recording or reproducing apparatus						1%			1%	
8520	Omitted										
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner						1%			1%	
8522	Parts and accessories suitable for use solely or principally						1%			1%	
8523	Discs, tapes, solid state non volatile storage devices "smart cards" and other media for the recording of sound						1%			1%	
8524	Deleted										
8525	Transmission apparatus for radio-		1%		1%		1%			1%	
8526	Radar apparatus, radio navigational aid apparatus and radio remote control		1%		1%		1%			1%	
8527	Reception apparatus for radio-broadcasting, whether or not combined,						1%			1%	
8528	Monitors and projectors, not incorporating television						1%			1%	
8529	Parts suitable for use solely or principally with the apparatus of						1%			1%	
8530	Electrical signaling, safety or traffic control equipment for		1.70%		1.70%		1.90%			1.90%	
8531	Electric sound or visual signalling apparatus (for		1%		1%		1%			1%	
8532	Electrical capacitors, fixed, variable or adjustable (pre-		1.70%		1.70%		1%			1%	
8533	Electrical resistors (including rheostats		1%		1%		1%			1%	
8534	Printed circuits		1.70%		1.70%		1%			1%	

853501	Tinned/Untinned cable lugs/sockets/connections/ferules/terminal ends, made of copper		1.90%		1.90%	Kg.	11.50%	105		2.20%	20.1
853502	Indoor Vacuum circuit Breaker Panels(! KV or More)		3.30%		3.30%		2.80%			2.80%	
853599	Others		1.70%		1.70%		1.90%			1.90%	
8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables										
853601	Of Copper		1.70%		1.70%	Kg	11.50%	130		2.20%	24.9
853602	Of Brass		1.70%		1.70%	Kg	11.50%	105		2.20%	20.1
853603	Of Aluminium		1.70%		1.70%	Kg.	6.60%	28		1.90%	8.1
853699	Others		1.70%		1.70%		1.90%			1.90%	
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517		2.60%		2.60%		2.10%			2.10%	
8538	with the apparatus of headings 8535, 8536 or 8537										
853801	Of Copper	Kg	11.50%	160	2.20%	30.6	11.50%	130		2.20%	24.9
853802	Of Brass	Kg	11.50%	130	2.20%	24.9	11.50%	105		2.20%	20.1
853803	Of Aluminium	Kg.					6.60%	28		1.90%	8.1
853899	Others		1.70%		1.70%		1.90%			1.90%	
8539	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps						1.90%			1.90%	

8540	Thermionic, cold cathode or photocathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)							1%			1%	
8541	Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals							1%			1%	
8542	Electronic integrated circuits							1%			1%	
8543	Electrical machines and apparatus having individual functions, not specified or included elsewhere in this Chapter		1.70%		1.70%			1.90%			1%	
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and 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							1.90%			1.90%	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without, metal; of a kind used for electrical purposes											
854501	Graphite Electrode / Carbon electrode / Anodes / Nipples / Graphite Fine and Mix Graphite products		3%	3.2	3%	3.2		2.40%		8	2.40%	8
854599	Others	Kg.	1.70%		1.70%			1.90%			1.90%	

8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material								1.90%			1.90%	
854801	Waste and scrap of primary cells/primary batteries/electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators								Nil			Nil	
854802	Machined parts/components made wholly or predominantly of Alloy Steel/Stainless Steel manufactured through casting process	Kg							2.10%	10		2.10%	10
854803	Machined parts / components made wholly or predominantly of Alloy Steel/Stainless Steel, forged or manufactured through forging process	Kg							2.40%	12		2.40%	12
854899	Others								1.90%			1.90%	