

Proposed changes in Chapter Notes as introduced in the Finance Act, 2026

1. Chapter 3:

1. in Chapter 3, in heading 0306, for tariff item 03061900 and the entries relating thereto, the following shall be substituted, namely:— “030619 -- Other : 030619 10 --- Krill. 03061990--- Other

Supplementary Note:

1. in Chapter 3, for the entry in column (4) occurring against tariff item 0306 36 60, the entry “Free” shall be substituted;

2. Chapter 8:

1. in Chapter 8,

(i) in heading 0802, for tariff item 08029900 and the entries relating thereto, the following shall be substituted, namely:— “080299 -- Other : 08029910 --- Pecan nuts.

(ii) in heading 0810, for tariff item 081040 00 and the entries relating thereto, the following shall be substituted, namely:— “0810 40 - Cranberries, bilberries and other fruits of the genus *Vaccinium* : 081040 10 --- Cranberries .

(iii) in heading 0811, for tariff items 0811 90 10 to 081190 90 and the entries relating thereto, the following shall be substituted, namely:— “--- Containing added sugar : 08119011 ---- Cranberries 081190 12 ---- Blueberries. 08119019 ---- Other--- Other : 08119091 ---- Cranberries. 08119092 ---- Blueberries . 08119099 ---- Other .

(iv) in heading 0813, after tariff item 0814020 and the entries relating thereto, the following shall be inserted, namely:— “08134030 --- Cranberries . 08134040 --- Blueberries .

Supplementary Note:

1. in Chapter 8,—

(i) for the entry in column (4) occurring against tariff item 0802 11 00, the entry “Rs. 35 per kg.” shall be substituted;

(ii) for the entry in column (4) occurring against tariff item 0802 12 00, the entry “Rs. 100 per kg.” shall be substituted;

(iii) for the entry in column (4) occurring against tariff item 0802 31 00, the entry “100%” shall be substituted;

3. Chapter 12:

1. in Chapter 12, in heading 1207, after tariff item 12079940 and the entries relating thereto, the following shall be inserted, namely:— “12079950 --- Shea nuts.

Supplementary Note:

1. in Chapter 12, for the entry in column (4) occurring against tariff items 1209 10 00, 1209 21 00, 1209 22 00, 1209 23 00, 1209 24 00, 1209 25 00, 1209 29 10, 1209 29 90 and 1209 30 00, the entry “15%” shall be substituted;

4. Chapter 13:

1. in Chapter 13, in heading 1302, for tariff items 13021919 to 13021930 and the entries relating thereto, the following shall be substituted, namely:—
“130219 21 ---- Of *Withania somnifera* . - 13021922 ---- Of *Bacopa monnieri*. -
13021923 ---- Of *Berberis aristata* . - 13021924 ---- Of *Boswellia serrata*. -
13021925 ---- Of *Emblica officinalis*. - 13021926 ---- Of *Ocimum sanctum*. -
13021927 ---- Of *Capsicum annum* . - 13021928 ---- Of *Phaseolus vulgaris*. -
13021931 ---- Of *Piper nigrum*. - 13021932 ---- Of *Pterocarpus marsupium*. -
13021933 ---- Of *Punica granatum*. - 13021934 ---- Of *Salacia reticulata*. -
13021935 ---- Of *Tagetes erecta*- 13021936 ---- Of *Terminalia bellirica* . -
13021937 ---- Of *Curcuma longa*. - 1302 19 38 ---- Of *Zingiber officinale* . -
13021939 ---- Other. - 1302 19 50 --- Cashew shell liquid (CNSL), crude. -
13021960 --- Purified and distilled CNSL (Cardanol) . -”;

5. Chapter 20:

1. in Chapter 20, in heading 2008,—

(i) for tariff item 20089300 and the entries relating thereto, the following shall be substituted, namely:— “200893 -- Cranberries (*Vaccinium macrocarpon*, *Vaccinium oxycoccos*); lingonberries (*Vaccinium vitis-idaea*) : 20089310 --- Cranberries (*Vaccinium macrocarpon*, *Vaccinium oxycoccos*). - 20089390 --- Other . -”;

(ii) after tariff item 200899 14 and the entries relating thereto, the following shall be inserted, namely:— “20089915 ---- Blueberries. -”;

(iii) after tariff item 2008 99 94 and the entries relating thereto, the following shall be inserted, namely:— “20089995 ---- Blueberries. -”;

Supplementary Note :

1. in Chapter 20, for the entry in column (4) occurring against tariff items 2008 19 21, 2008 19 22, 2008 19 29, 2008 19 91 and 2008 19 92, the entry “30%” shall be substituted;

6. Chapter 21:

1. in Chapter 21, in heading 2106, for tariff item 21069050 and the entries relating thereto, the following shall be substituted, namely:— “--- Compound preparations for making beverages : 21069051 ---- Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic

strength by volume exceeding vol., determined at 20 °C. - 21069059 ---- Other. -";

Supplementary Notes :

1. in Chapter 21, for the entry in column (4) occurring against tariff items 2106 90 11, 2106 90 19, 2106 90 20, 2106 90 30, 2106 90 40, 2106 90 60, 2106 90 70, 2106 90 80, 2106 90 91, 2106 90 92 and 2106 90 99, the entry "50%" shall be substituted;

7. Chapter 22:

1. in Chapter 22, in heading 2202, for tariff items 22029920 to 22029990 and the entries relating thereto, the following shall be substituted, namely:— "--- Fruit pulp or fruit juice based drinks : 22029921 ---- Cranberry products - 220299 29 ---- Other --- Beverages containing milk : 22029931 ---- Cranberry products - 22029939 ---- Other --- Other : 22029991 ---- Cranberry products - 22029999 ---- Other ";

8. Chapter 25:

1. in Chapter 25, in heading 2529, for tariff item 25292200 and the entries relating thereto, the following shall be substituted, namely:— "252922 -- Containing by weight more than 97 % of calcium fluoride : 2529 22 10 --- Acid grade. - 25292290 --- Other. ";

Supplementary Notes :

1.in Chapter 25,— 159

(i) for the entry in column (4) occurring against all the tariff items of heading 2504, the entry "2.5%" shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of heading 2505, the entry "Free" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of heading 2506, the entry "2.5%" shall be substituted;

(iv) for the entry in column (4) occurring against tariff item 2530 90 91, the entry "Free" shall be substituted;

9. Chapter 26:

1. in Chapter 26, in heading 2615, for tariff item 26151000 and the entries relating thereto, the following shall be substituted, namely:— "261510 - Zirconium ores and concentrates : 26151010 --- Hafnium. Free - 26151090 --- Other. Free -";

10. Chapter 28:

1. in Chapter 28, in heading 2841, for tariff item 28419000 and the entries relating thereto, the following shall be substituted, namely:— "284190 - Other : 28419010 --- Ammonium metavanadate . - 28419090 --- Other.";

Supplementary Notes :

1. in Chapter 28,—

(i) for the entry in column (4) occurring against tariff item 2804 50 20, the entry “Free” shall be substituted;

(ii) for the entry in column (4) occurring against tariff item 2804 61 00, the entry “Free” shall be substituted;

(iii) for the entry in column (4) occurring against tariff item 2804 69 00, the entry “Free” shall be substituted;

(iv) for the entry in column (4) occurring against tariff item 2804 90 00, the entry “Free” shall be substituted;

(v) for the entry in column (4) occurring against tariff item 2805 30 00, the entry “Free” shall be substituted;

(vi) for the entry in column (4) occurring against tariff item 2809 20 10, the entry “5%” shall be substituted;

(vii) for the entry in column (4) occurring against tariff item 2811 22 00, the entry “2.5%” shall be substituted; 160

(viii) for the entry in column (4) occurring against tariff item 2816 40 00, the entry “Free” shall be substituted;

(ix) for the entry in column (4) occurring against all the tariff items of heading 2822, the entry “Free” shall be substituted;

(x) for the entry in column (4) occurring against tariff item 2825 20 00, the entry “Free” shall be substituted;

(xi) for the entry in column (4) occurring against all the tariff items of sub-heading 2825 30, the entry “Free” shall be substituted;

(xii) for the entry in column (4) occurring against tariff item 2825 60 10, the entry “Free” shall be substituted;

(xiii) for the entry in column (4) occurring against all the tariff items of sub-heading 2825 70, the entry “Free” shall be substituted;

(xiv) for the entry in column (4) occurring against tariff item 2825 80 00, the entry “Free” shall be substituted;

(xv) for the entry in column (4) occurring against tariff item 2825 90 20, the entry “Free” shall be substituted;

(xvi) for the entry in column (4) occurring against tariff item 2827 35 00, the entry “Free” shall be substituted;

(xvii) for the entry in column (4) occurring against tariff item 2827 39 30, the entry “Free” shall be substituted;

(xviii) for the entry in column (4) occurring against tariff item 2833 24 00, the entry “Free” shall be substituted;

(xix) for the entry in column (4) occurring against tariff item 2834 21 00, the entry “Free” shall be substituted;

(xx) for the entry in column (4) occurring against tariff item 2836 91 00, the entry “Free” shall be substituted;

(xxi) for the entry in column (4) occurring against tariff item 2836 92 00, the entry “Free” shall be substituted;

11. Chapter 29:

1. in Chapter 29,—

(i) in heading 2905, tariff item 29051430 and the entries relating thereto shall be omitted;

(ii) in heading 2915,—

(a) for tariff item 2915 9010 and the entries relating thereto, the following shall be substituted, namely:— “--- Acetyl chloride, Propionyl chloride: 29159011 ---
- Acetyl chloride. - 29159012 ---- Propionyl chloride . .”;

(b) after tariff item 2915 90 95 and the entries relating thereto, the following shall be inserted, namely:— “291590 96 ---- Triethyl orthoformate .-”;

(iii) in heading 2916, for tariff item 291634 00 and the entries relating thereto, the following shall be substituted, namely:— “291634 -- Phenylacetic acid and its salts : 29163410 --- Phenylacetic acid. - 29163490 --- Other. -”;

(iv) in heading 2917,—

(a) for tariff item 29171920 and the entries relating thereto, the following shall be substituted, namely:— “--- Malonic acid, its salts and esters : 29171921 ----
Malonic acid. - 29171922 ---- Diethyl malonate. - 29171929 ---- Other. -”;

(b) for the entry in column (2) occurring against tariff item 29171970, the entry “--- Ethoxy methylene malonate” shall be substituted;

(v) in heading 2918,—

(a) after tariff item 29183060 and the entries relating thereto, the following shall be inserted, namely:— “29183070 --- Methyl alpha-phenylacetoacetate -”;

(b) after tariff item 29189930 and the entries relating thereto, the following shall be inserted, namely:— “29189940 --- P-2-P methyl glycidic acid and its esters.
-”;

(vi) in heading 2922,—

(a) after tariff item 29221919 and the entries relating thereto, the following shall be inserted, namely:— “29221930 --- DL-2 Aminobutanol. -”;

(b) for tariff item 292243 00 and the entries relating thereto, the following shall be substituted, namely:— “292243 -- Anthranilic acid and its salts : 29224310 - -- Anthranilic acid. - 29224390 --- Other. -”;

(vii) in heading 2924, for tariff item 2924 29 90 and the entries relating thereto, the following shall be substituted, namely:— “--- Other : 29242991 ---- Alpha-phenylacetoacetamide. - 2924 2999 ---- Other. -”;

(viii) in heading 2927, after tariff item 29270010 and the entries relating thereto, the following shall be inserted, namely:— “29270020 --- Azobisisobutyronitrile (AIBN) -”;

(ix) in heading 2932,—

(a) after tariff item 29322030 and the entries relating thereto, the following shall be inserted, namely:— “29322040 --- Gibberellic acid.- 29322050 --- Aceto butyrolactone.-”;

(b) after tariff item 29329920 and the entries relating thereto, the following shall be inserted, namely:— “29329930 --- Artemisinin - 2939940 --- 3,4-MDP-2-P methyl glycidic acid. - 29329950 --- 3,4-MDP-2-P methyl glycidate. -”;

(x) in heading 2933,—

(a) for tariff item 29333210 and the entries relating thereto, the following shall be substituted, namely:— “29333220 --- Piperidine .- 29333230 --- Mepiquate chloride -”;

(b) for the entry in column (2) occurring against tariff item 29333700, the entry “-- N-Phenethyl-4-piperidone (NPP)” shall be substituted;

(c) after tariff item 2933 39 60 and the entries relating thereto, the following shall be inserted, namely:— “29333970 --- 4-Piperidone. - 29333980 --- 1-Boc-4-piperidone. -”;

(d) for tariff item 2933 39 90 and the entries relating thereto, the following shall be substituted, namely:— “--- Other : 2933 39 91 ---- Norfentanyl . - 2933 39 99 ---- Other. -”;

(xi) in heading 2934, after tariff item 29349940 and the entries relating thereto, the following shall be inserted, namely:— “29349950 --- Thymidine. -”;

(xii) in heading 2939,—

(a) for tariff items 29394100 to 29394200 and the entries relating thereto, the following shall be substituted, namely:— “293941 -- Ephedrine and its salts : 29394110 --- Ephedrine. 2939 4190 --- Other. 293942 -- Pseudoephedrine (INN) and its salts : 29394210 --- Pseudoephedrine (INN). 29394290 --- Other. ”.

(b) for tariff item 29394400 and the entries relating thereto, the following shall be substituted, namely:— “293944 -- Norephedrine and its salts : 29394410 --- Norephedrine. - 2939 4490 --- Other. -”;

(c) for tariff item 29396300 and the entries relating thereto, the following shall be substituted, namely:— “293963 -- Lysergic acid and its salts : 29396310 --- Lysergic acid. - 2939 63 90 --- Other. -”;

Supplementary Notes:

1. in Chapter 29,—

(i) for the entry in column (4) occurring against tariff item 2910 20 00, the entry “2.5%”, shall be substituted;

(ii) for the entry in column (4) occurring against tariff item 2918 15 30, the entry “Free” shall be substituted;

12. Chapter 33:

1. in Chapter 33, in heading 3302, for tariff items 33021010 to 33021090 and the entries relating thereto, the following shall be substituted, namely:— “--- Synthetic flavouring essences :33021011----Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding vol., determined at 20 °C. - 33021019 ---- Other. - --- Other : 33021091 ---- Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding vol., determined at 20 °C. - 33021099 ---- Other. -”;

13. Chapter 39:

1. in Chapter 39, in heading 3923, for tariff item 3923 29 90 and the entries relating thereto, the following shall be substituted, namely:— “--- Other : 3923 29 91 ---- Biodegradable . - 3923 29 99 ---- Other . -”;

Supplementary Notes:

1. in Chapter 39, for the entry in column (4) occurring against all the tariff items of heading 3904, the entry “7.5%” shall be substituted;

14. Chapter 41:

1. in Chapter 41,—

(i) in heading 4104, for tariff items 41041100 to 41041900 and the entries relating thereto, the following shall be substituted, namely:— “410411 -- Full grains, unsplit; grain splits : 41041110 --- Wet blues . Free - 41041190 --- Other. - 410419 -- Other : 41041910 --- Wet blues. Free - 41041990 --- Other. -”;

(ii) in heading 4105, for tariff item 41051000 and the entries relating thereto, the following shall be substituted, namely:— “410510 - In the wet state (including wet-blue) : 41051010 --- Wet blues. Free - 41051090 --- Other. -”;

(iii) in heading 4106,—

(a) for tariff item 41062100 and the entries relating thereto, the following shall be substituted, namely:— “410621 -- In the wet state (including wet-blue) : 41062110 --- Wet blues. Free - 41042190 --- Other. -”;

(b) for tariff item 41063100 and the entries relating thereto, the following shall be substituted, namely:— “410631 -- In the wet state (including wet-blue) : 41063110 --- Wet blues. Free - 410431 90 --- Other.-”;

(c) for tariff item 41069100 and the entries relating thereto, the following shall be substituted, namely:— “410691 -- In the wet state (including wet-blue) : 4106 9110 --- Wet blues. Free - 41049190 --- Other. -”;

15. Chapter 47:

1. in Chapter 47, in heading 4702, for tariff item 47020000 and the entries relating thereto, the following shall be substituted, namely:— “4702 CHEMICAL WOOD PULP, DISSOLVING GRADES 470200 - Chemical wood pulp, dissolving grades : 47020010 --- Rayon grade wood pulp. - 47020090 --- Other. -”;

16. Chapter 48:

1. in Chapter 48, in heading 4823, after tariff item 48239030 and the entries relating thereto, the following shall be inserted, namely:— “48239040 --- Kites. -”;

Supplementary Notes :

1. in Chapter 48, for the entry in column (4) occurring against tariff item 4823 90 90, the entry “10%” shall be substituted;

17. Chapter 73:

in Chapter 73, —

(i) in heading 7305,—

(a) for tariff items 73051119 to 7305 1129 and the entries relating thereto, the following shall be substituted, namely:— “73051119 ---- Other .- --- Non-galvanised pipes, of iron : 730511 31 ---- Clad, plated or coated. - 73051139 -- -- Other. - --- Non-galvanised pipes, other : 73051141 ---- Clad, plated or coated. - 73051149 ---- Other. -”;

(b) for tariff items 73051219 to 73051229 and the entries relating thereto, the following shall be substituted, namely:— “73051219 ---- Other. - --- Non-galvanised pipes, of iron : 73051231 ---- Clad, plated or coated. - 730512 39 - --- Other. - --- Non-galvanised pipes, other : 73051241 ---- Clad, plated or coated . - 73051249 ---- Other. -”;

(c) for tariff items 73051919 to 7305 1929 and the entries relating thereto, the following shall be substituted, namely:— “73051919 ---- Other. - --- Non-galvanised pipes, of iron : 73051931 ---- Clad, plated or coated. - 73051939 --- - Other. - --- Non-galvanised pipes, other : 73051941 ---- Clad, plated or coated. - 73051949 ---- Other. -”;

(d) for tariff items 73053110 to 73053190 and the entries relating thereto, the following shall be substituted, namely:— “--- Galvanised : 73053111 ---- Of iron. - 73053119 ---- Other. - --- Non-galvanised, of iron : 73053121 ---- Clad, plated or coated. - 73053129 ---- Other. - --- Non-galvanised, other : 73053131 ---- Clad, plated or coated.- 73053139 ---- Other. -”;

(e) for tariff items 73053910 to 73053990 and the entries relating thereto, the following shall be substituted, namely:— “--- Galvanised : 73053911 ---- Of iron. - 73053919 ---- Other. - --- Non-galvanised, of iron : 73053921 ---- Clad, plated or coated.- 73053929 ---- Other. - --- Non-galvanised, other : 73053931 ---- Clad, plated or coated. - 73053939 ---- Other. -”;

(ii) in heading 7306, for tariff items 73061919 to 73061929 and the entries relating thereto, the following shall be substituted, namely:— “73061919 ---- Other. - --- Non-galvanised pipes, of iron : 73061931 ---- Clad, plated or coated. - 73061939 ---- Other. - --- Non-galvanised pipes, other : 73061941 ---- Clad, plated or coated. - 73061949 ---- Other -”;

18. Chapter 81:

1. in Chapter 81, in heading 8101, after tariff item 81019910 and the entries relating thereto, the following shall be inserted, namely:— “81019920 --- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil. -”;

Supplementary Notes:

1. in Chapter 81, for the entry in column (4) occurring against tariff item 8105 20 30, the entry “Free” shall be substituted;

19. Chapter 84:

1. in Chapter 84,—

(i) in heading 8415, for tariff item 84159000 and the entries relating thereto, the following shall be substituted, namely:— “841590 - Parts : 84159010 --- Separately presented indoor units or outdoor units for split-system air conditioning machines u - 84159090 --- Other. -”;

(ii) in heading 8421, for tariff item 84219900 and the entries relating thereto, the following shall be substituted, namely:— “842199 -- Other: 84219910--- Reverse Osmosis (RO) membrane element for household type filters - 84219990 --- Other -”;

Supplementary Notes:

in Chapter 84, for the entry in column (4) occurring against tariff items 8419 89 12, 8419 89 13, 8419 89 14, 8419 89 15, 8419 89 16, 8419 89 17 and 8419 89 19, the entry “7.5%” shall be substituted

20. Chapter 85:

in Chapter 85, —

(i) in heading 8507, for tariff item 85079010 and the entries relating thereto, the following shall be substituted, namely:— “85079010 --- Accumulator cases made of hard rubber. - 85079020 --- Battery separators -”;

(ii) in heading 8529,—

(a) after tariff item 85291092 and the entries relating thereto, the following shall be inserted, namely:— “85291093 ---- Other, for apparatus of headings 8525 to 8527 -”;

(b) after tariff item 85299020 and the entries relating thereto, the following shall be inserted, namely:— “85299030 --- Other, for apparatus of headings 8525 to 8527 -”;

21. Chapter 86:

in Chapter 86, in heading 8609, for tariff item 86090000 and the entries relating thereto, the following shall be substituted, namely:— “8609 CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT 860900 - Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport : 86090010 --- Refrigerated containers - 86090090 ---.0 --- Other ”.

ANNEXURE-II

Proposed changes in HS Codes and Product Descriptions as introduced in Finance Act, 2026

Sr. NO.	ITC HS	Item Description	Policy	Policy Condition
1.	03061900	Frozen :- -Other Free Jasus sp.	DELETED	
2.	03061910	Krill	FREE	
3.	03061990	Other	FREE	
4.	08104000	Cranberries, bilberries and other fruits of the genus Vaccinium	DELETED	
5.	08119010	Containing added sugar	DELETED	
6.	08119090	Other	DELETED	
7.	08029900	Other- - Other	DELETED	
8.	08029910	--- Pecan nuts	FREE	
9.	080299 90	--- Other	FREE	
10.	08104010	--- Cranberries	FREE	
11.	08104020	--- Blueberries	FREE	
12.	08104090	--- Other	FREE	
13.	08119011	---- Cranberries	FREE	
14.	08119012	---- Blueberries	FREE	
15.	08119019	---- Other	FREE	
16.	08119091	---- Cranberries .	FREE	
17.	08119092	---- Blueberries .	FREE	

18.	08119099	---- Other .	FREE	
19.	08134030	--- Cranberries .	FREE	
20.	08134040	--- Blueberries .	FREE	
21.	12079950	--- Shea nuts .	FREE	
22.	13021919	Extracts: ---- Other Extracts: --- - Other	DELETED	Subject to Policy Condition 2 &3 of the Chapter
23.	13021920	Extracts: ---- Cashew shell liquid (CNSL), crude	DELETED	Subject to Policy Condition 2 &3 of the Chapter
24.	13021930	Extracts: ---- Purified and distilled CNSL (Cardanol)	DELETED	Subject to Policy Condition 2 &3 of the Chapter
25.	13021921	---- Of Withania somnifera . -	FREE	Subject to Policy Condition 2 &3 of the Chapter
26.	13021922	---- Of Bacopa monnieri . -	FREE	Subject to Policy Condition 2 &3 of the Chapter
27.	13021923	---- Of Berberis aristata . -	FREE	Subject to Policy Condition 2 &3 of the Chapter
28.	13021924	---- Of Boswellia serrata . -	FREE	Subject to Policy Condition 2 &3 of the Chapter
29.	13021925	---- Of Emblica officinalis . -	FREE	Subject to Policy Condition 2 &3 of the Chapter
30.	13021926	---- Of Ocimum sanctum . -	FREE	Subject to Policy Condition 2 &3 of the Chapter
31.	13021927	---- Of Capsicum annuum . -	FREE	Subject to Policy Condition 2 &3 of the Chapter
32.	13021928	---- Of Phaseolus vulgaris . -	FREE	Subject to Policy Condition 2 &3 of the Chapter
33.	13021931	---- Of Piper nigrum . -	FREE	Subject to Policy Condition 2 &3 of the Chapter
34.	13021932	---- Of Pterocarpus marsupium . -	FREE	Subject to Policy Condition 2 &3 of the Chapter
35.	13021933	---- Of Punica granatum . -	FREE	Subject to Policy Condition 2 &3 of the Chapter

36.	13021934	---- Of <i>Salacia reticulata</i> . -	FREE	Subject to Policy Condition 2 &3 of the Chapter
37.	13021935	---- Of <i>Tagetes erecta</i> . -	FREE	Subject to Policy Condition 2 &3 of the Chapter
38.	13021936	---- Of <i>Terminalia bellirica</i> . -	FREE	Subject to Policy Condition 2 &3 of the Chapter
39.	13021937	---- Of <i>Curcuma longa</i> . -	FREE	Subject to Policy Condition 2 &3 of the Chapter
40.	13021938	---- Of <i>Zingiber officinale</i> . -	FREE	Subject to Policy Condition 2 &3 of the Chapter
41.	13021939	---- Other . -	FREE	Subject to Policy Condition 2 &3 of the Chapter
42.	13021950	--- Cashew shell liquid (CNSL), crude . -	FREE	Subject to Policy Condition 2 &3 of the Chapter
43.	13021960	--- Purified and distilled CNSL (Cardanol) . -	FREE	Subject to Policy Condition 2 &3 of the Chapter
44.	20089300	Other, including mixtures other than those of sub-heading 2008 19 :- - Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>); lingonberries (<i>Vaccinium vitisidaea</i>)	DELETED	
45.	20089310	--- Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>) . -	FREE	
46.	20089390	--- Other . -	FREE	
47.	20089915	---- Blueberries . -	FREE	
48.	20089995	---- Blueberries . -	FREE	
49.	21069050	Compound preparations for making non-alcoholic beverages	DELETED	
50.	21069051	---- Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding 0.5% vol., determined at 20 °C . 1 -	FREE	
51.	21069059	---- Other . -	FREE	

52.	22029920	Fruit pulp or fruit juice based drink	DELETED	
53.	22029930	Beverages containing milk	DELETED	
54.	22029990	Other	DELETED	
55.	22029921	---- Cranberry products I -	FREE	
56.	22029929	---- Other I -	FREE	
57.	22029931	---- Cranberry products I -	FREE	
58.	22029939	---- Other I -	FREE	
59.	22029991	---- Cranberry products I -	FREE	
60.	22029999	---- Other I -	FREE	
61.	25292200	Fluorspar : -- Containing by weight more than 97 percent of calcium fluoride	DELETED	
62.	25292210	--- Acid grade -	FREE	
63.	25292290	--- Other . -	FREE	
64.	26151000	Zirconium ores and concentrates	DELETED	Export is allowed through Indian Rare Earths Limited (IREL) only
65.	26151010	--- Hafnium . Free -	STE (State Trading Enterprise)	Export is allowed through Indian Rare Earths Limited (IREL) only
66.	26151090	--- Other . Free -	STE (State Trading Enterprise)	Export is allowed through Indian Rare Earths Limited (IREL) only
67.	28419000	Other	DELETED	
68.	28419010	---Ammonium metavanadate . -	FREE	
69.	28419090	--- Other . -	FREE	
70.	29051430	Amino butanol	DELETED	
71.	29159010	Acetyl chloride	DELETED	
72.	29163400	Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives : -- Phenylacetic acid and its salt	DELETED	However, Export of Phenyl acetic acid and its salts is Free subject to No Objection Certificate from Narcotics Commissioner of India, Gwalior
73.	29171920	Malonic acid	DELETED	
74.	29224300	Anthranilic acid and its salts	DELETED	However, Export of Anthranilic acid and its salts is Free subject to No Objection Certificate from Narcotics

				Commissioner of India, Gwalior
75.	29242990	Other	DELETED	
76.	29333210	Mepiquat chloride	DELETED	
77.	29333990	Derivatives of pyridine: ---- Other	DELETED	
78.	29394100	Alkaloids of ephedra and their derivatives;salts thereof- - Ephedrine and its salt	DELETED	However, Export of Ephedrine and its salts /Pseudoephedrine and its salts is subject to No Objection Certificate from Narcotics Commissioner of India, Gwalior
79.	29394200	Alkaloids of ephedra and their derivatives;salts thereof- - Pseudoephedrine (INN) and its salts	DELETED	However, Export of Ephedrine and its salts /Pseudoephedrine and its salts is subject to No Objection Certificate from Narcotics Commissioner of India, Gwalior.
80.	29394400	Alkaloids of ephedra and their derivatives;salts thereof- - Norephedrine and its salts	DELETED	However, Export of Norephedrine (Phenylpropanolami n e), its salts and preparations thereof is Free subject to No Objection Certificate from Narcotics Commissioner of India, Gwalior
81.	29396300	Alkaloids of rye ergot and their derivatives; salts thereof : -- Lysergic acid and its salts	DELETED	However, Export of Lysergic acid and its salts is Free subject to No Objection Certificate from Narcotics Commissioner of India, Gwalior
82.	29159011	---- Acetyl chloride . -	FREE	
83.	29159012	---- Propionyl chloride .	FREE	
84.	29159096	---- Triethyl orthoformate	FREE	
85.	29163410	--- Phenylacetic acid .	FREE	However, Export of Phenyl acetic acid and its salts is Free

				subject to No Objection Certificate from Narcotics Commissioner of India, Gwalior
86.	29163490	--- Other	FREE	However, Export of Phenyl acetic acid and its salts is Free subject to No Objection Certificate from Narcotics Commissioner of India, Gwalior
87.	29171921	---- Malonic acid .	FREE	
88.	29171922	---- Diethyl malonate .	FREE	
89.	29171929	---- Other . -	FREE	
90.	29183070	--- Methyl alpha- phenylacetoacetate . -	FREE	
91.	29189940	--- P-2-P methyl glycidic acid and its esters . -	FREE	
92.	29221930	--- DL-2 Aminobutanol .	FREE	However, Export of Anthranilic acid and its salts is Free subject to No Objection Certificate from Narcotics Commissioner of India, Gwalior
93.	29224310	--- Anthranilic acid .	FREE	However, Export of Anthranilic acid and its salts is Free subject to No Objection Certificate from Narcotics Commissioner of India, Gwalior
94.	29224390	--- Other .	FREE	However, Export of Anthranilic acid and its salts is Free subject to No Objection Certificate from Narcotics Commissioner of India, Gwalior
95.	29242991	---- Alpha- phenylacetoacetamide .	FREE	
96.	29242999	---- Other . -	FREE	
97.	29270020	--- Azobisisobutyronitrile (AIBN) .	FREE	

98.	29322040	--- Gibberellic acid .	FREE	
99.	29322050	--- Aceto butyrolactone .	FREE	
100.	29329930	--- Artemisinin .	FREE	
101.	29329940	--- 3,4-MDP-2-P methylglycidic acid .	FREE	
102.	29329950	--- 3,4-MDP-2-P methylglycidate .	FREE	
103.	29333220	--- Piperidine .	FREE	
104.	29333230	--- Mepiquate chloride .	FREE	
105.	29333970	--- 4-Piperidone . -	FREE	
106.	29333980	--- 1-Boc-4-piperidone . -	FREE	
107.	29333991	---- Norfentanyl .	FREE	
108.	29333999	---- Other .	FREE	
109.	29349950	--- Thymidine .	FREE	However, Export of "Deoxy nucleotide triphosphates" will be in Restricted category and permitted under Restricted Export Authorization.
110.	29394110	--- Ephedrine .	FREE	However, Export of Ephedrine and its salts /Pseudoephedrine and its salts is subject to No Objection Certificate from Narcotics Commissioner of India, Gwalior
111.	29394190	--- Other .	FREE	However, Export of Ephedrine and its salts /Pseudoephedrine and its salts is subject to No Objection Certificate from Narcotics Commissioner of India, Gwalior
112.	29394210	--- Pseudoephedrine (INN) .	FREE	However, Export of Ephedrine and its salts /Pseudoephedrine and its salts is subject to No Objection Certificate from Narcotics

				Commissioner of India, Gwalior
113.	29394290	--- Other .	FREE	However, Export of Ephedrine and its salts /Pseudoephedrine and its salts is subject to No Objection Certificate from Narcotics Commissioner of India, Gwalior
114.	29394410	--- Norephedrine .-	FREE	However, Export of Norephedrine (Phenylpropanolami n e), its salts and preparations thereof is Free subject to No Objection Certificate from Narcotics Commissioner of India, Gwalior
115.	29394490	--- Other . -	FREE	However, Export of Norephedrine (Phenylpropanolami n e), its salts and preparations thereof is Free subject to No Objection Certificate from Narcotics Commissioner of India, Gwalior
116.	29396310	--- Lysergic acid . -	FREE	However, Export of Lysergic acid and its salts is Free subject to No Objection Certificate from Narcotics Commissioner of India, Gwalior
117.	29396390	--- Other . -	FREE	However, Export of Lysergic acid and its salts is Free subject to No Objection Certificate from Narcotics Commissioner of India, Gwalior
118.	33021010	Synthetic flavouring essence	DELETED	

119	33021090	Other	DELETED	
120	33021011	---- Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding 0.5 % vol., determined at 20 °C	FREE	
121	33021019	---- Other . -	FREE	
122	33021091	---- Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding 0.5 % vol., determined at 20 °C	FREE	
123	33021099	---- Other . -	FREE	
124	39232990	Other	DELETED	
125	39232991	---- Biodegradable . -	FREE	
126	39232999	---- Other . -	FREE	
127	41041100	In the wet state (including wet-blue) : -- Full grains, unsplit; grain splits	DELETED	
128	41041900	In the wet state (including wet-blue) : -- Other	DELETED	
129	41051000	In the wet state (including wet-blue)	DELETED	
130	41062100	Of goats or kids : -- In the wet state (including wet-blue)	DELETED	
131	41063100	Of swine : -- In the wet state (including wet-blue)	DELETED	
132	41069100	Other : -- In the wet state (including wet-blue)	DELETED	
133	41041110	--- Wet blues . Free -	FREE	
134	41041190	--- Other . -	FREE	
135	41041910	--- Wet blues . Free -	FREE	
136	41041990	--- Other . -	FREE	
137	41051010	--- Wet blues . Free -	FREE	
138	41051090	--- Other . -	FREE	
139	41062110	--- Wet blues . Free -	FREE	
140	41062190	--- Other . -	FREE	
141	41063110	--- Wet blues . Free -	FREE	
142	41043190	--- Other . -	FREE	
143	41069110	--- Wet blues . Free -	FREE	
144	41069190	--- Other . -	FREE	
145	47020000	Chemical wood pulp, dissolving grades.	DELETED	
146	47020010	--- Rayon grade wood pulp .	PROHIBITED	

147.	47020090	--- Other .	PROHIBITED	
148.	48239040	--- Kites . -	FREE	
149.	73051121	Non-galvanised pipes: ---- Of iron Free	DELETED	
150.	73051129	Non-galvanised pipes: ---- Other Free	DELETED	
151.	73051221	Non-galvanised pipes: ---- Of iron	DELETED	
152.	73051229	Non-galvanised pipes: ---- Other	DELETED	
153.	73051921	Non-galvanised (black) pipes: ---- Of iron	DELETED	
154.	73051929	Non-galvanised (black) pipes: ---- Other	DELETED	
155.	73053110	Of iron	DELETED	
156.	73053190	Other	DELETED	
157.	73053910	Of iron	DELETED	
158.	73053990	Other	DELETED	
159.	73061921	Non galvanised pipes: ---- Of iron	DELETED	
160.	73061929	Non galvanised pipes: ---- Other	DELETED	
161.	73051131	---- Clad, plated or coated . -	FREE	
162.	73051139	---- Other . -	FREE	
163.	73051141	---- Clad, plated or coated . -	FREE	
164.	73051149	---- Other . -	FREE	
165.	73051231	---- Clad, plated or coated . -	FREE	
166.	73051239	---- Other . -	FREE	
167.	73051241	---- Clad, plated or coated . -	FREE	
168.	73051249	---- Other . -	FREE	
169.	73051931	---- Clad, plated or coated . -	FREE	
170.	73051939	---- Other . -	FREE	
171.	73051941	---- Clad, plated or coated . -	FREE	
172.	73051949	---- Other . -	FREE	
173.	73053111	Galvanised, of iron	FREE	
174.	73053119	Galvanised, other	FREE	
175.	73053121	Non-galvanised, of iron – clad, plated or coated	FREE	
176.	73053129	Non-galvanised, of iron – other	FREE	
177.	73053131	Non-galvanised, other – clad, plated or coated	FREE	
178.	73053139	Non-galvanised, other – other	FREE	
179.	73053911	Of iron	FREE	
180.	73053919	Other. - --- Non-galvanised, of iron	FREE	
181.	73053921	---- Clad, plated or coated	FREE	
182.	73053929	Other. - --- Non-galvanised	FREE	

183	73061931	---- Clad, plated or coated . -	FREE	
184	73061939	---- Other Non-galvanised pipes, other . -	FREE	
185	73061941	---- Clad, plated or coated . -	FREE	
186	73061949	---- Other . -	FREE	
187	81019920	--- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	FREE	
188	84159000	Parts	DELETED	
189	84219900	Parts : -- Other	DELETED	
190	84159010	--- Separately presented indoor units or outdoor units for split-system air conditioning machines	FREE	
191	84159090	--- Other	FREE	
192	84219910	--- Reverse Osmosis (RO) membrane element for household type filters	FREE	
193	84219990	--- Other	FREE	
194	85079020	--- Battery separators...	FREE	
195	85291093	---- Other, for apparatus of headings 8525 to 8527	FREE	
196	85299030	Other, for apparatus of headings 8525 to 8527	FREE	
197	86090000	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	DELETED	
198	86090010	--- Refrigerated containers...	FREE	
199	86090090	--- Other...	FREE	
