

Chapter No 76: Aluminium and articles thereof

Chapter	Description of Goods	Unit	Drawback when cenvat facilities has not been availed		Drawback when cenvat facilities has been availed	
			Drawback Rate	Drawback Cap per unit in Rs.	Drawback Rate	Drawback Cap per unit in Rs.
76	Aluminium and articles thereof					
7601	Unwrought aluminium					
760101	Aluminium Ingots		2%		2%	
760102	Aluminium Sow Ingots		2%		2%	
760103	Aluminium Alloy Billets		2%		2%	
760199	Others		1%		1%	
7602	Aluminium waste and scrap					
7603	Aluminium powders and flakes		1%		1%	
7604	Aluminium bars, rods and profiles					
760401	All Aluminium Alloy Conductor		5%		5%	
760402	All Aluminium conductors (AAC) bare		4%		4%	
760403	Aluminium Conductors Steel Re-inforced (ACSR)		4%		4%	
760404	Aluminium Wire Bar/ Rod		2%		2%	
760405	Others		1%		1%	
7605	Aluminium wire		2%		2%	
7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm		3%		3%	
7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2mm					
760701	Aluminium Foil Commercial Grade Embossed Cut of Shape, Performed Coated Printed for other Reinforcing Material		3%		3%	
760702	Aluminium Foil Paper backed		4%		4%	
760703	Aluminium Foil Plastic Coated/ Laminated		3%		3%	
760704	Aluminium Foil – Synthetic Resin/ Lacquer Coated Printed		3%		3%	
760705	Aluminium Foil –		3%		3%	

	Synthetic Resin/ Lacquer Coated					
760706	Etched or Formed Aluminium Foil		2%		2%	
760707	Printed flexible packaging material of one layer or printed or unprinted adhesive laminated /extrusion laminated flexible packaging material of multilayers of relevant substrate with or without hotmel in the form of rolls/ strips/ sheets/ labels/wrappers or in pouch form	Kg	5.5%	11	5.5%	11
760799	Others		1%		1%	
7608	Aluminium tubes and pipes		3%		3%	
7609	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)		3%		3%	
7610	Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures		3%		3%	
7611	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		1%		1%	
7612	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible		1%		1%	

	tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment					
7613	Aluminium containers for compressed or liquefied gas		1%		1%	
7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated		1%		1%	
7615	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium					
761501	Table, Kitchen and other Household Articles made of Aluminium with or without handle, irrespective of what material the handle may have been made of	KG	5.1%	18	3%	10.6
761502	Aluminium Utensils with Interior PTFE Coating & Exterior painted (non-stick) with/ without handle.					
761599	Others	KG	5.1%	18	3%	10.6
7616	Other articles of aluminium	KG	5.1%	18	1%	3.5
761601	Aluminum Artware/Handicrafts	Kg	5.8%	44	2%	15.2
761602	Cast articles including parts/components of Aluminium		3%		3%	
761603	Aluminium Circles/Slugs	Kg	4%	11	4%	11
761604	Aluminium conduit bodies made of Aluminium and other alloying constituents		3%		3%	
761699	Others	KG	5.1%	14	1%	2.7