

Chapter No 82: Tools, Implements, Cutlery, Spoons and Forks, of Base Metal; Parts thereof of Base Metal

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.
82	Tools, Implements, Cutlery, Spoons and Forks, of Base Metal; Parts thereof of Base Metal					
8201	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry					
820101	Powrah/Hoe/Pickaxe/Kudali/Pick Mattock/ Cutter Mattock / Trowel / Transplanter /Fork/ Cultivator/ Weeder made of Iron and/or steel	Kg	6.4%	13.6	2.5%	5.3
820102	Animal Drawn Ploughs/ Parts thereof	Kg	6.4%	13.6	2.5%	5.3
820103	Axes	Kg	6.4%	13.6	2.5%	5.3
820104	Fork	Kg	6.4%	13.6	2.5%	5.3
820105	Fork digging with socket	Kg	6.4%	13.6	2.5%	5.3
820106	Heavy duty Fork latch	Kg	6.4%	13.6	2.5%	5.3
820107	ILD Fork	Kg	6.4%	13.6	2.5%	5.3
820108	ILD Guide	Kg	6.4%	13.6	2.5%	5.3
820109	Rakes/ Garden Rakes / Fork Manure Hooks made of Iron and /or Steel	Kg	6.4%	13.6	2.5%	5.3
820110	Shovels/Spades made of Iron and/or steel, with or without handle, irrespective of what material the handle may have been made of	Kg	6.4%	13.6	2.5%	5.3
820111	Hoe Blade	Kg	6.4%	13.6	2.5%	5.3
820112	Hoe Eye	Kg	6.4%	13.6	2.5%	5.3
820199	Others	Kg	6.4%	13.6	2.5%	5.3
8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)					
820201	Arm Blade Saws/ Segments	Kg	5.4%	11.5	2.5%	5.3

	made from high speed steel strips/ sheets					
820202	Hacksaw Frame	Kg	5.4%	11.5	2.5%	5.3
820203	Cold Rolled Alloy / Non	Kg	5.4%	11.5	2.5%	5.3
820204	Alloy Steel Hardened and Tempered Saw Blades	Kg	5.4%	11.5	2.5%	5.3
820299	Others	Kg	5.4%	11.5	2.5%	5.3
8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools					
820301	Punches	Kg	7.8%	22	2.5%	7.1
820302	Steel files of Alloy Steel	Kg	7.8%	22	2.5%	7.1
820303	Steel files of High Carbon Steel	Kg	7.8%	22	2.5%	7.1
820304	Cutting Tools of High speed Steel (Cobalt Grade)	Kg	7.8%	26	2.5%	8.3
820305	Cutting Tools of High speed Steel (Cobalt Grade)	Kg	7.8%	22	2.5%	7.1
820306	Slitting cutters made of Steel	Kg	7.8%	22	2.5%	7.1
820307	Drop forged Pliers of Alloy Steel	Kg	7.8%	22	2.5%	7.1
820308	Drop forged Pliers of Non- Alloy Steel	Kg	7.8%	18	2.5%	5.8
820399	Others	Kg	7.8%	18	2.5%	5.8
8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles					
820401	Spanners made of alloy steel	Kg	7.6%	22	2.5%	7.2
820402	Spanners made of non alloy steel	Kg	7.6%	18	2.5%	5.9
820403	High Tensile precision Industrial Wrenches made of AISI-8650 (High Tensile)	Kg	7.6%	26	2.5%	8.6
820404	Pipe Wrenches	Kg	7.6%	18	2.5%	5.9
820499	Others	Kg	7.6%	18	2.5%	5.9
8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices; clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal- operated grinding wheels with frameworks					

820501	Chisels made of forging quality carbon steel	Kg	7.6%	18	2.5%	5.9
820502	Screw Drivers (Nickel plated)	Kg	7.6%	18	2.5%	5.9
820503	Steel Vices	Kg	7.6%	18	2.5%	5.9
820504	Crow Bar /Wrecking Bar	Kg	7.6%	18	2.5%	5.9
820505	Drills/Reamers End Mills / Broaches Milling cutters including Threading Tools / Taps of High Speed Steel (Non-Cobalt Grade).	Kg	7.6%	18	2.5%	5.9
820506	Drills/Reamers End Mills/Breaches/Milling cutters including Threading Tools/Taps of High speed (Cobalt Grade)	Kg	7.6%	18	2.5%	5.9
820507	Pneumatic Revetting hammer	Kg	7.6%	18	2.5%	5.9
820508	Industrial Diamond prod. Diamond Grinding wheels/ Diamond file and tools	Kg	7.6%	18	2.5%	5.9
820509	Cast Iron Vice	Kg	7.6%	18	2.5%	5.9
820510	Boulevard Clamp made of Steel	Kg	7.6%	18	2.5%	5.9
820511	Non alloy steel forged (Machined) hammers upto 10 kgs piece wt. without handle or with handle made of steel /wood/ rubber gripped steel pipe.	Kg	7.6%	18	2.5%	5.9
820512	Bearing/Gear Puller Made Of Non Alloy Steel Plater/Round With Chrome Plagted Legs	Kg	7.6%	18	2.5%	5.9
820599	Others	Kg	7.6%	18	2.5%	5.9
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Kg	7.6%	18	2.5%	5.9
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine – tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools					
820701	Paper Punches	Kg	7.6%	18	2.5%	5.9
820702	Gear cutting tools of Cobalt bearing high speed steel	Kg	7.6%	36	2.5%	11.8
820703	Brazed Carbide Tools	Kg	5.5%	26	5.5%	26
820704	PCB Drills made from Solid	Kg	5%	23.7	5%	23.7

	Tungsten Carbide Blanks/Rods of Dia 0.2 mm-6.5 mm					
820798	of high speed steel	Kg	7.6%	36	2.5%	11.8
820799	Others	Kg	7.6%	18	2.5%	5.9
8208	Knives and cutting blades, for machines or for mechanical appliances	Kg	5.4%	11.5	2.5%	5.3
8209	Plates, sticks, tips and the like for tools, unmounted, of cermets					
820901	Brazed Tools Carbide Tips	Kg	5%	30	5%	30
820999	Others		1%		1%	
8210	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	Kg	5.4%	11.5	2.5%	5.3
8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor					
821101	of stainless steel	Kg	8.1%	30	2.5%	9.2
821102	Others	Kg	5.4%	11.5	2.5%	5.3
8212	Razors and razor blades (including razor blanks in strips)					
821201	Stainless Steel safety razor Blades	Kg	5.4%	24	2.5%	11.1
821202	Twin type shaving system Disposable Razor Blades (one twin blade fixed on a Razor Handle with a protecting cap)/Razor Box (1 Razor Handle + 5 twin blades in a magazine both packed in a plastic box)/Razor Card(1 Razor Handle + 5 twin blades in a magazine	Kg	5.4%	24	2.5%	11.1
821203	Twin type shaving system Razor/Razor Handle	Kg	5.4%	20	2.5%	9.3
821299	Others	Kg	5.4%	20	2.5%	9.3
8213	Scissors, tailors' shears and similar shears, and blades therefore	Kg	6.6%	14	2.5%	5.3
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including					

	nail files)					
821401	Table Pencil Sharpener made of plastics		2.5%		2.5%	
821402	Aluminium Pencil Sharpner		2.5%		2.5%	
821498	Others of stainless steel	Kg	8.1%	30	2.5%	9.2
821499	Others	Kg	5.4%	11.5	2.5%	5.3
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware					
821501	of stainless steel	Kg	8.1%	30	2.5%	9.2
821502	Others	Kg	5.4%	11.5	2.5%	5.3