

**Chapter No 84: Nuclear reactors, boilers, machinery and mechanical appliances; parts 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.
8401	Nuclear reactors; fuel elements (cartridges), non- irradiated, for nuclear reactors; machinery and apparatus for isotopic separation					
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers		1%		1%	
8403	Central heating boilers other than those of heading 8402		1%		1%	
8404	Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units		1%		1%	
8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers		1%		1%	
8406	Steam turbines and other vapour turbines		1%		1%	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines					
840701	I.C. Engines of 3HP upto and including 720 HP C2026		2%		2%	

840799	Others		1%		1%	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)		1%		1%	
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408					
840901	Injection Piston		2%		2%	
840902	Inlet exhaust valves		2%		2%	
840999	Others		1%		1%	
8410	Hydraulic turbines, water wheels, and regulators therefor		1%		1%	
8411	Turbo-jets, turbo-propellers and other gas turbines		1%		1%	
8412	Other engines and motors		1%		1%	
8413	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators					
841301	Deep Well Hand pump complete without connecting Rods with/without spares & Tools)		5%		5%	
841302	Deepwell hand pump with connecting rods.		5%		5%	
841303	Power driven centrifugal Pump with motor or frame size 1071 (0.5HP).		2.7%		1%	
841304	Power driven centrifugal pump with motor of frame size 1063 (0.5HP).		2.7%		1%	
841305	Power driven centrifugal pump with 0.75 HP motor.		2.7%		1%	
841306	Power driven centrifugal pump with 1HP motor.		2.7%		1%	

841307	Submersible Water pump sets comprising of Pumps, Motors, Pumpsets & Accessories thereof such as cable, control panels & pipes		3%		3%	
841308	Pumpsets from 3 HP upto and including 28 HP C2025		2%		2%	
841309	Bronze impellers for inter stream / Thrustream pumps all types		2%		2%	
841310	Shallow Well hand pump with PVC riser main pump rod, well screen, Lower casing & upper casing.		3%		3%	
841311	Automotive Water Pump		2%		2%	
841312	Submersible pumps		4%		4%	
841313	Multi Cylinder Fuel injection Pumps for Diesel Engines		4%		4%	
841314	Single Cylinder Pump for Diesel Engine		5%		5%	
841399	Others		1%		1%	
8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters					
841401	Hermetically sealed Compressors for airconditioning using R-22 refrigerant gas	unit	5.8%	336	5.8%	336
841402	Hermetically sealed Compressors for refrigerators and commercial refrigeration applications using eco friendly gases	unit	5.8%	148	5.8%	148
841403	Bicycle Pump	unit	8%	12	1%	1.5
841404	Complete ceiling fan with metal blades (36"/42"/48"/56"/60")	unit	5%	40	5%	40
841405	Electric Pedestal Fan		3%		3%	
841406	Electrical Fan with Table Stand/Wall Bracket		3%		3%	

841407	Hermetically Sealed compressor Pump Kit Assembly	unit	4%	50	4%	50
841499	Others		1%		1%	
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 regulated		1%		1%	
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%		1%	
8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric		1%		1%	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415		1%		1%	
8419	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating,		1%		1%	

	vapourising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric					
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor		1%		1%	
8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases					
842101	Automotive Oil filters/fuel filter/Spin on filters/oil or fuel filter assembly/canister-lub oil filter/air filter		2%		2%	
842199	Others		1%		1%	
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 containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat- shrink wrapping machinery); machinery for aerating beverages					
842201	Portable bag closure machine		2%		2%	
842299	Others		1%		1%	
8423	Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or					

	checking machines; weighing machine weights of all kinds					
842301	Cast Iron Weights	Kg	6%	6	3%	3
842302	Others		1%		1%	
8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines					
842401	Agricultural Sprinkler mainly made of Brass		2%		2%	
842402	Electronic Rotary Spraying Machine/Cabin of different types / widths fitted with or without steam operation chambers, guns, pumps, and economizer.		5.5%		5.5%	
842499	Others		1%		1%	
8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks		1%		1%	
8426	Ship's derricks; cranes including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane					
842601	Tower Crane		5.5%		5.5%	
842699	Others		1%		1%	
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment		1%		1%	
8428	Other lifting, handling, loading or unloading machinery ( for example, lifts, escalators, conveyors, teleferics)		1%		1%	
8429	Self-propelled		1%		1%	

	bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers					
8430	Other moving, grading, leveling, scrapping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers		1%		1%	
8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430					
843101	Earth Moving Wheel components, namely, Bead Seat Ring, Gutter Band Fixed Flange & Lock Ring		3%		3%	
843102	Earth Moving Wheel Components, namely, Detachable Flange/Loose Flange Center Band Disc & Side Ring		2%		2%	
843103	Earth Moving Wheel having diameter not less than 25"		3%		3%	
843199	Others		1%		1%	
8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers					
843201	Tiller Left Hand or Right Hand	Kg	6%	6	2%	2
843202	Tail Wheel (Rubber Wheel made of Steel	Kg	6%	6	3%	3
843203	Harrow Disc/Disc Blade (Plain)	Kg	6.6%	6.6	1%	1
843204	Harrow Disc (Notched)	Kg	7.1%	7.1	1%	1
843205	Cultivator made of mild steel		2%		2%	
843206	Cut Hand tacks made		2%		2%	

	of M.S. Sheets					
843207	Heavy Duty 9 Tons Tillers (Spring loaded without spring cultivator)		2%		2%	
843299	Others		1%		1%	
8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437		1%		1%	
8434	Milking machines and dairy machinery		1%		1%	
8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages		1%		1%	
8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders		1%		1%	
8437	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery		1%		1%	
8438	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or		1%		1%	

	preparation of animal or fixed vegetable fats or oils					
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard		1%		1%	
8440	Book-binding machinery, including book-sewing machines		1%		1%	
8441	Other machinery for making up paper pulp, paper or paper board, including cutting machines of all kinds		1%		1%	
8442	Machinery, apparatus and equipment (other than the machine-tools of headings 8456 to 8465), for preparing or making plates, printing components; plates, cylinders and other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)					
844201	Textile Machinery Spare parts: perforated Nickel Screen		1%		1%	
844202	Others		1%		1%	
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.					
844301	Facsimile machines		3%		3%	
844302	Copying machines		3.6%		1%	
844303	Dot Matrix Printers (9		2%		2%	

	pin/wire 132 column)					
844304	Presensitised Positive Offset Aluminium plates		4%		4%	
844305	Polyester offset plate (60-130 micron)		5%		5%	
844306	Computer Printer Ribbon/ Cartridges/ Cassette		5.5%		5.5%	
844399	Others		1%		1%	
8444	Machines for extruding, drawing, texturing or cutting man-made textile materials		1%		1%	
8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447		1%		1%	
8446	Weaving machines (looms)		1%		1%	
8447	Knitting machines, stich- bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting					
844701	Automatic Socks Knitting Machine (Mechanical)		5.5%		5.5%	
844702	Computerised Automatic Power Socks Knitting Machine		5.5%		5.5%	
844799	Others		1%		1%	
8448	Auxiliary machinery for use with machines of headings 8444, 8445, 8446 or 8447					

	(for example, dobbies, jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of headings 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald frames, hosiery needles)					
844801	Speed Frame Drafting System		3%		3%	
844802	Textile Spindle upper part		4%		4%	
844803	Textile spindle with insert		4%		4%	
844804	Textile Machinery Spare Parts – Perforated Nickel Screen		2%		2%	
844805	Textile Machinery Continuous open with Chainless Mercerising Machine		4%		4%	
844899	Others		1%		1%	
8449	Machinery for the manufacture or finishing of felt or non-wovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats		1%		1%	
8450	Household or laundry-type washing machines, including machines which both wash and dry		1%		1%	
8451	Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching,		2%		2%	

	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 pinking textile fabrics					
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles					
845201	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		2%		2%	
845202	Cast iron parts for sewing machine namely TT Cam, Shuttle Race complete, Claim Stop Motion, Crank, Needle Clamp, Feed Regulator, Feed Fork, Feed Driven Rock Shaft Crank and Feed Lifting Rock Shaft		2%		2%	
845203	Miscellaneous parts of sewing machine namely Roller for Regulator, Pressure Bar Thumb Screw, Pressure Foot, Feed Cam, Needle Bar Bushing, Linked Body, Stud for Link, Arm Shaft, Head Hinges,		2%		2%	

	Pitman with Rod, Stand Fitting, Pitman Crank with fitting, Shuttle Hook, Centre Small Screw with Nut, Needle Plate, Pressure Bar, Screw and Nut for C.C. Rod, Shuttle Race top spring, O/S Rock shaft					
845204	Domestic Sewing machine with standard accessories/ embroidery sewing machine/ Industrial sewing machine/ overlocking sewing machine with or without cover		2%		2%	
845205	Sewing Machine Part – shuttle hook – Mild steel		2%		2%	
845299	Others		1%		1%	
8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines		1%		1%	
8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries		1%		1%	
8455	Metal-rolling mills and rolls therefore					
845501	Spheroidal Graphite Quality/Steel quality Alloy IC quality/ICDP quality/High Chrome quality Rolls for Rolling Mills.		2%		2%	
845502	Tube Forming Rolls		2%		2%	
845599	Others		1%		1%	
8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultra- sonic,		1%		1%	

	electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes					
8457	Machining centres, unit construction machines (single station) and multi-station transfer machines for working metal		1%		1%	
8458	Lathes (including turning centres) for removing metal		1%		1%	
8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, treading or tapping by removing metal, other than lathes (including turning centres) of heading 8458		1%		1%	
8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461					
846001	Bench Grinder 6"		2%		2%	
846002	Others		1%		1%	
8461	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine tools working by removing metal, or cermets, not elsewhere specified or included		1%		1%	
8462	Machine-tools (including presses) for					

	working metal by forging, hammering or die- stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides not specified above					
846201	Hydraulic End Cap		2%		2%	
846299	Others		1%		1%	
8463	Other machine-tools for working metal, or cermets, without removing material		1%		1%	
8464	Machine-tools for working stone, ceramics, concrete, asbestos- cement or like mineral materials or for cold working glass		1%		1%	
8465	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials		1%		1%	
8466	Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool, for working in the hand					
846601	Tail Stocks made of Steel		2%		2%	
846699	Others		1%		1%	
8467	Tools for working in					

	the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor					
846701	Hand Drill		2%		2%	
846702	Pneumatic tool		5%		5%	
846799	Others		1%		1%	
8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8515; gas-operated surface tempering machines and appliances		1%		1%	
8469	Typewriters other than printers of heading 8443; word-processing machines					
846901	Electronic Typewriters		3%		3%	
846999	Others		1%		1%	
8470	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers		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					
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)					
847201	Stapler		2%		2%	
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 8472					
8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand		1%		1%	
8475	Machines for assembling electric or electronic lamps, tubes or valves or flash- bulbs, in glass envelopes; machines or manufacturing or hot working glass or glassware		1%		1%	
8476	Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines		1%		1%	

8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter					
847701	Injection moulding machine parts: Deckel /Cover made of non Alloy Steel		2%		2%	
847702	Plates Injection cylinder		2%		2%	
847703	Plastic Extrusion Plant and Machinery		4%		4%	
847799	Others		1%		1%	
8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter		1%		1%	
8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter		1%		1%	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics		1%		1%	
8481	Taps, cocks, valves and similar appliances for pipes, boilers shells, tanks, vats or the like, including pressure- reducing valves and thermostatically controlled valves					
848101	Locks and valves water pipe fitting		3%		3%	
848102	Valve for LPG Cylinder, Hand wheel type, made of Brass	Kg	6.6%	60	2%	18.2
848103	Industrial Valves (cast		2%		2%	

	or forged body)					
848104	Valves of Brass/Gun metal	Kg	6.6%	60	3%	27.3
848105	Other articles of Brass/Gun metal	Kg	6.6%	60	2%	18.2
848199	Others		1%		1%	
8482	Ball or roller bearings					
848201	Ball or Roller Bearings	Kg	4%	30	4%	30
848202	Integral Shaft Water Pump bearing for automotive applications Parts	Kg	4%	30	4%	30
848221	Bearing Races		2%		2%	
848222	Cold rolled/formed ring for bearing races, CV cages		3%		3%	
848223	Pressed Ball Bearing Cages		2%		2%	
848224	Pressed Taper Roller Bearing Cages C1974		2%		2%	
848225	Brass Cages for Ball and Roller Bearing		2.7%		2%	
848298	Others Parts of Ball or Roller Bearings, made of brass		2.7%		1%	
848299	Others		1%		1%	
8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)					
848301	Cam Shaft	Kg	6.8%	15	3%	6.6
848302	Wheel Pulley MB with ZP Lever (Lever plated with Zinc and wheel Pulley Painted)	Kg	6.8%	15	2.2%	4.9
848303	Cam	Kg	6.8%	15	4%	8.8
848304	Crank Shaft	Kg	6.8%	15	2%	4.4
848305	Thinwalled Engine Bearing Bushing and Thrust Washers		2%		2%	

848306	Flex Plate Assembly		2%		2%	
848307	Flywheel Starter Ring Gear		2%		2%	
848308	Oil Bath Gear case		2%		2%	
848399	Others		1%		1%	
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals		6.2%		6.2%	
8485	Deleted					
8486	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in note 9(c) to this chapter; parts and accessories.		1%		1%	
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter		1%		1%	