

CHAPTER – 82: TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL

Tariff Item	Description of goods	Unit	A		B	
			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.([₹])
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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	Kg	8%	18	2%	4.5
8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)	Kg	9.8%	28	2%	5.7
8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools	Kg	9.8%	33	2%	6.7
8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles	Kg	9.8%	33	2%	6.7
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	Kg	9.8%	18	2%	3.7
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Kg	9%	28	2%	6.2

CHAPTER – 82: TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL

Tariff Item	Description of goods	Unit	A		B	
			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.([₹])
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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	PCB drills made from solid tungsten carbide blanks or rods		2%		2%	
820799	Others	Kg	9%	37	2%	8.2
8208	Knives and cutting blades, for machines or for mechanical appliances	Kg	9%	30	2%	6.7
8209	Plates, sticks, tips and the like for tools, unmounted, of cermets		2%		2%	
8210	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	Kg	9%	37	2%	8.2
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	9%	37	2%	8.2
821199	Others	Kg	9%	30	2%	6.7
8212	Razors and razor blades (including razor blanks in strips)					
821201	Stainless Steel safety razor Blades	Kg	9%	37	2%	8.2
821299	Others	Kg	9%	30	2%	6.7
8213	Scissors, tailors' shears and similar shears, and blades therefore	Kg	9%	30	2%	6.7

CHAPTER – 82: TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL

		A			B	
Tariff Item	Description of goods	Unit	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.([₹])
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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	Of stainless steel	Kg	9%	32	2%	7.1
821402	Of stainless steel having nickel content of 8% or more	Kg	9%	63	2%	14
		A			B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat		Drawback when Cenvat facility	
			Drawback Rate	Drawback cap per unit in Rs.([₹])	Drawback Rate	Drawback cap per unit in Rs.([₹])
(1)	(2)	(3)	(4)	(5)	(6)	(7)
821499	Others	Kg	9%	30	2%	6.7
8215	Spoons, forks, ladles, skimmers, cake-servers, fish- knives, butter-knives, sugar tongs and similar kitchen or tableware					
821501	Of stainless steel	Kg	9%	32	2%	7.1
821502	Of stainless steel having nickel content of 8% or more	Kg	9%	63	2%	14
821599	Others	Kg	9%	30	2%	6.7