Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
23069021	Of mustard seeds	30	B10
23069022	Of niger seeds	30	B10
23069023	Of cardi seeds	30	B10
23069024	Of seasamum seeds	30	B10
23069025	Of mango kernel	30	B10
23069026	Of sal (de-oiled)	30	B10
23069027	Of castor seeds	30	B10
23069028	Of neem seeds	30	B10
23069029	Of other seeds	30	B10
23069030	Residues babool seed extraction	30	B10
23069090	Other	30	B10
2307	**Wine lees; argol.**		
23070000	Wine lees; argol	30	B10
2308	**Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.**		
23080000	**Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included**	30	B10
2309	**Preparations of a kind used in animal feeding.**		
230910	**Dog or cat food, put up for retail sale**		
23091000	Dog or cat food, put up for retail sale	20	B10
230990	**Other**		
23099010	Compounded animal feed		X
23099020	Concentrates for compound animal feed		X
23099031	Feeds for fish (prawn, etc.):		
	Prawn and shrimps feed		X
23099032	Fish meal in powdered form		X
23099039	Other		X
23099090	Other		X
2401	**Unmanufactured tobacco; tobacco refuse.**		
240110	**Tobacco, not stemmed/stripped**		
24011010	Flue cured virginia tobacco		X
24011020	Sun cured country(natu) tobacco		X
24011030	Sun cured virginia tobacco		X
24011040	Burley tobacco		X
24011050	Tobacco for manufacture of biris, not stemmed	30	B10
24011060	Tobacco for manufacture of chewing tobacco	30	B10
24011070	Tobacco for manufacture of cigar and cheroot	30	B10
24011080	Tobacco for manufacture of hookah tobacco	30	B10
24011090	Other		X
240120	**Tobacco, partly or wholly stemmed/stripped**		
24012010	Flue cured virginia tobacco		X
24012020	Sun cured country (natu) tobacco		X
24012030	Sun cured virginia tobacco		X
24012040	Burley tobacco		X
24012050	Tobacco for manufacture of biris	30	B10
24012060	Tobacco for manufacture of chewing tobacco	30	B10
24012070	Tobacco for manufacture of cigar and cheroot	30	B10
24012080	Tobacco for manufacture of hookah tobacco	30	B10
24012090	Other		X
240130	**Tobacco refuse**		
24013000	Tobacco refuse		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
2402	**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.**		
240210	**Cigars, cheroots and cigarillos, containing tobacco**		
24021010	Cigar and cheroots		X
24021020	Cigarillos		X
240220	**Cigarettes containing tobacco**		
24022010	Other than filter cigarettes, of length not exceeding 60 millimetres		X
24022020	Other than filter cigarettes, of length exceeding 60 millimetres but not exceeding 70 millimetres		X
24022030	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) not exceeding 70 millimetres		X
24022040	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres		X
24022050	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 75 millimetres but not exceeding 85 millimetres		X
24022090	Other		X
240290	**Other**		
24029010	Cigarettes of tobacco substitutes		X
24029020	Cigarillos of tobacco substitutes		X
24029090	Other		X
2403	**Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.**		
240310	**Smoking tobacco, whether or not containing tobacco substitutes in any proportion**		
24031010	Hookah or gudaku tobacco	30	B10
24031020	Smoking mixtures for pipes and cigarettes	30	B10
24031031	Biris: Other than paper rolled biris, manufactured without the aid of machine		X
24031039	Other		X
24031090	Other:		X
240391	**"Homogenised" or "reconstituted" tobacco**		
24039100	"Homogenised" or "reconstituted" tobacco	30	B10
240399	**Other**		
24039910	Chewing tobacco	30	B10
24039920	Preparations containing chewing tobacco	30	B10
24039930	Jarda scented tobacco	30	B10
24039940	Snuff	30	B10
24039950	Preparations containing snuff	30	B10
24039960	Tobacco extracts and essence	30	B10
24039970	Cut-tobacco		X
24039990	Other		X