Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
9801	**All items of machinery including prime movers, instruments, apparatus and appliances, control gear and transmission equipment, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of aforesaid items and their components, required for the initial setting up of a unit, or the substantial expansion of an existing unit, of a specified: 1)industrial plant, 2)irrigation project, 3) power project, 4)mining project. 5)project for the exploration for oil or other minerals, and 6)such other projects as the Central Government may, having regard to the economic development of the country notify in the Official Gazette in this behalf; and spare parts, other raw materials (including semi-finished material) or consumable stores not exceeding 10% value of the goods specified above provided that such spare parts, raw materials or consumable stores are essential for the maintenance of the plant or project mentioned in (1) to (6) above.**		
980100	**All items of machinery including prime movers, instruments, apparatus and appliances, control gear and transmission equipment, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of aforesaid items and their components, required for the initial setting up of a unit, or the substantial expansion of an existing unit, of a specified: 1)industrial plant, 2)irrigation project, 3) power project, 4)mining project. 5)project for the exploration for oil or other minerals, and 6)such other projects as the Central Government may, having regard to the economic development of the country notify in the Official Gazette in this behalf; and spare parts, other raw materials (including semi-finished material) or consumable stores not exceeding 10% value of the goods specified above provided that such spare parts, raw materials or consumable stores are essential for the maintenance of the plant or project mentioned in (1) to (6) above**		
	Machinery:		
98010011	For industrial plant project	7.5	B10
98010012	For irrigation plant	7.5	B10
98010013	For power project	7.5	B10
98010014	For mining project	7.5	B10
98010015	Project for exploration of oil or other minerals	7.5	B10
98010019	For other projects	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
98010020	Components (whether or not finished or not) or raw materials for the manufacture of aforesaid items required for the initial setting up of a unit or the substantial expansion of a unit	7.5	B10
98010030	Spare parts and other raw materials (including semi-finished materials) or consumable stores for the maintenance of plant or project	7.5	B10