Old Schedule Applicable up to 21.09.2025

SCHEDULE III - 20%

S. No.	Chapter/Heading/Sub-heading/Tariff item	Description of Goods
(1)	(2)	(3)
1.	2202 10	All goods (including aerated waters), containing added sugar or other sweetening matter or flavoured
2.	2202 91 00, 2202 99 90	Other non-alcoholic beverages [other than those specified in Schedule I of this notification]
3.	2202 99 90	Caffeinated Beverages
4.	2202	Carbonated beverages of fruit drink or carbonated beverages with fruit juice
5.	8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars, but excluding the goods mentioned against S. Nos., 533, 534, 535, 536, 537, 538 and 539 of Schedule II.
6.	8703 40, 8703 60	Motor vehicles with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, of engine capacity exceeding 1200cc or of length exceeding 4000 mm Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.
7.	8703 50, 8703 70	Motor vehicles with both compression- ignition internal combustionpiston engine [diesel-or semi diesel] and

		electric motor as motors for propulsion, of engine capacity exceeding 1500 cc or of length exceeding 4000 mm Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.
8.	8711	Motorcycles of engine capacity exceeding 350 cc
9.	8802	Aircrafts for personal use
10.	8903	Yachts and other vessels for pleasure or sports
11.	9302	Revolvers and pistols, other than those of heading 9303 or 9304
12.	9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof
13.	Any Chapter	Specified actionable claim; Explanation: "specified actionable claim" as defined in section 2(102A) of the CGST Act, 2017 means the actionable claim involved in or by way of – (i) betting; (ii) casinos; (iii) gambling; (iv) horse racing; (v) lottery; or (vi) online money gaming;