

CHAPTER-74

Copper and Articles Thereof

Serial/ Sub- Serial No.	Description of goods	Rate of Drawback	Allocation	
			Cus.	C.Ex.
1.	2.	3.	4.	5.
74.01	Phosphor Bronze Wire Cloth	Rs.20.00 (Rs. twenty only) per kg.	All Customs	
74.02	Kerosene Burners made of brass when CENVAT facility has not been availed.	Rs. 19.50 (Rupees nineteen and paise fifty only) per kg.	12.50	7.00
74.03	Kerosene Burner made of brass when CENVAT facility has been availed.	Rs. 12.50(Rupees twelve and paise fifty only) per kg.	All Customs	
74.04	Pressure Stoves mainly made of brass.	3.6% (three point six per cent only)of f.o.b. value.	All Customs	
74.05	Sanitary and bathroom water fittings - Chromium plated, made of gun metal, when CENVAT facility has not been availed.	Rs.38.50 (Rs. thirty-eight and paise fifty only) per kg. of the gun metal content.	23.00	15.50
74.06	Sanitary and bathroom water fittings - Without Chromium plated, made of gun metal, when CENVAT facility has not been availed .	Rs.38.50 (Rs. thirty-eight and paise fifty only) per kg. of the gun metal content.	23.00	15.50
74.07	Sanitary and bathroom water fittings - Chromium plated, made of brass, when CENVAT facility has not been availed.	Rs.21.00 (Rs. twenty-one only) per kg. of brass content.	13.00	8.00
74.08	Sanitary and bathroom water fittings - Without Chromium plated, made of brass, when CENVAT facility has not been availed.	Rs.21.00 (Rs. twenty-one only) per kg. of brass content.	13.00	8.00
74.09	Sanitary and bathroom water fittings - Chromium plated, made of gun metal, when CENVAT facility has been availed.	Rs.23.00 (Rs. twenty-three only) per kg. of the gun metal content	All Customs	
74.10	Sanitary and bathroom water fittings - Without Chromium plated, made of gun metal, when CENVAT facility has been availed	Rs.23.00 (Rs. twenty-three only) per kg. of the gun metal content	All Customs	
74.11	Sanitary and bathroom water fittings - Chromium plated, made of brass, when CENVAT facility has been availed.	Rs. 13.00 (Rs. thirteen only) per kg. of brass content	All Customs	
74.12	Sanitary and bathroom water fittings - Without Chromium plated, made of brass, when CENVAT facility has been availed.	Rs. 13.00 (Rs. thirteen only) per kg. of brass content	All Customs	
74.13	Brass Utensils, when CENVAT facility has	Rs.21.00(Rs. twenty-one only)	13.00	8.00

	not been availed.	per kg.		
74.14	Brass Utensils, when CENVAT facility has been availed.	Rs.13.00(Rs. thirteen only) per kg.	All Customs	
74.15	Copper Utensils.	Rs.20.00 (Rs. twenty only) per kg.	13.00	7.00
74.16	Articles of Copper (covered by Customs Tariff Heading 74.07 to 74.19).	Rs.23.50 per kg. of Copper Content	All Customs	
74.17	Articles of Gun Metal having not less than 85% of Copper Content.	Rs. 23.00 per kg.	All Customs	
74.18	Brass Builder Hardware, when CENVAT facility has not been availed.	16.5% (sixteen point five per cent only) of the f.o.b. value subject to a maximum of Rs.33.00 (Rupees thirty-three only) per kg. of brass content.	9%	7.5%
74.19	Brass Builder Hardware, when CENVAT facility has been availed.	9% (nine per cent only) of f.o.b. value subject to a maximum of Rs.18.00 (Rupees eighteen only) per kg. of brass content.	All Customs	
74.20	Other Articles of Brass (other than Brass Artware and Electroplated Nickel Silver (EPNS) Wares, when CENVAT facility has not been availed.	Rs.21.00(Rs. twenty-one only) per kg.	13.00	8.00
74.21	Other Articles of Brass (other than Brass Artware and Electroplated Nickel Silver (EPNS) Wares, when CENVAT facility has been availed.	Rs.13.00(Rs. thirteen only) per kg.	All Customs	
74.22	Artware of Brass and Electroplated Nickel Silver (EPNS) Wares, when CENVAT facility has not been availed.	16.5% (sixteen point five per cent only) of the f.o.b. value subject to a maximum of Rs.33.00 (Rupees thirty-three only) per kg. of brass content.	9%	7.5%
74.23	Artware of Brass and Electroplated Nickel Silver (EPNS) Wares, when CENVAT facility has been availed	9% (nine per cent only) of f.o.b. value subject to a maximum of Rs.18.00 (Rupees eighteen only) per kg. of brass content.	All Customs	
74.24	Handicrafts of Brass	16.5% (sixteen point five per cent only) of the f.o.b. value subject to a maximum of Rs.33.00 (Rupees thirty-three only) per kg. of brass content.	9%	7.5%
74.25	Handicrafts/Artware of German Silver.	Rs.23.50(Rs. twenty-three and paise fifty only) per kg. of copper content + Rs.12.50 (Rs. twelve and paise fifty only) per kg. of zinc content + 56.00(Rs. fifty-six only) per kg. of nickel content.	All Customs	
74.26	Galvanised Iron Artware with brass..	Rs.13.00(Rs. thirteen only) per	All Customs	

		kg. of brass content + Re.0.70 (Paise seventy only) per kg. of iron content.		
74.27	Artware of Copper, when CENVAT facility has not been availed.	Rs.33.00 (Rs. thirty-three only) per kg. .	21.50	11.50
74.28	Artware of Copper, when CENVAT facility has been availed.	Rs.21.50 (Rs. twenty-one and paise fifty only) per kg.	All Customs	
74.29	Handicrafts of Copper .	Rs.33.00 (Rs. thirty-three only) per kg. .	21.50	11.50
74.30	Articles made of metalalloys/or of more than one non-ferrous metals not elsewhere specified	Drawback rate at the rate applicable under the relevant Serial/Sub-serial No. as specified in this Table in proportion to the metallic content.		
74.31	Copper Cathodes (99.99% Pure)	Rs.20.50 (Rs. twenty and paise fifty only) per kg.	All Customs	