

Special concessions to LDCs			
S. No.	HS Code based on HS 2017	Description	Margin of Preference (%)
1	30551	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	100
2	30552	-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	100
3	30553	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	100
4	30554	-- Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), Sword fish (Xiphias gladius), Kawakawa (Euthynnus affinis), Bonito (Sarda sarda)	100
5	30559	-- Other	100
6	410411	-- Full grains, unsplit; Grain	100
7	410419	-- Other	100
8	410441	-- Full grains, unsplit; Grain	100
9	410449	-- Other	100
10	410711	-- Full grains, unsplit	100
11	410712	-- Grain splits	100
12	410719	-- Other	100
13	410791	-- Full grains, unsplit	100
14	410792	-- Grain splits	100
15	410799	-- Other	100
16	410621	-- In the wet state (including wet-blue)	100
17	410622	-- In the dry state (crust)	43

18	411510	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	43
19	480100	- Newsprint, in rolls or sheets:	43
20	480254	-- Weighing less than 40 g/m ²	43
21	480255	-- Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls:	43
22	480256	-- Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297mm in the unfolded state:	14
23	480257	-- Other, weighing 40 g/m ² or more but not more than 150 g/m ² :	14
24	480258	-- Weighing more than 150 g/m ² :	50
25	Ex.- 570190	Carpets wholly made of jute	50
26	Ex.- 570390	Carpets wholly made of jute	50
27	721310	- Containing indentations, ribs, grooves or other deformations produced during the rolling process:	50
28	721320	- Other, of free-cutting steel	50
29	721391	-- Of circular cross-section measuring less than 14 mm in	50
30	721399	-- Other:	50
31	721410	- Forged:	50
32	721420	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:	50
33	721491	-- Of rectangular (other than square) cross-section:	50
34	721499	-- Other:	50
35	721610	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	50
36	721621	-- L sections	50
37	721622	-- T sections	50
38	721631	-- U sections	50
39	721632	-- I sections	50
40	721633	-- H sections	50
41	721640	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or	50
42	721650	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	50
43	721661	-- Obtained from flat-rolled	50
44	721669	-- Other	50
45	721691	-- Cold-formed or cold-finished from flat-rolled products	50
46	721699	-- Other:	50
47	732410	- Sinks and wash basins, of stainless steel	50
48	732421	-- Of cast iron, whether or not enamelled	100
49	732429	-- Other	
50	732490	- Other, including parts	

51		Hand-woven Jamdani sarees falling under heading No.s 50.07, 52.08 or 52.09, Jamdani dupattas, Jamdani kamiz or fabrics made of Jamdani	
----	--	--	--