



Comparative Analysis - Pre and Post 22nd September 2025

4.12 Plant-based Extracts, Oils & Fertilizers Sr. No. Description of Goods Chapter/ Heading / Sub-heading / Tariff item Old Rate % New Rate % 1 Vegetable saps, extracts, mucilages, agar-agar 1302 18% 5% 2 Margarine, edible mixtures of oils