



Comparative Analysis - Pre and Post 22nd September 2025

| 4.17 Art, Culture & Miscellaneous | Sr. No. | Description of Goods | Chapter/ Heading / Sub-heading / | Tariff item | Old Rate % | New Rate % |
|-----------------------------------|---------|---|----------------------------------|-------------|------------|------------|
| | 1 | Statues & ornamental stone/ceramic articles | 6810/6913 | | 12% | 5% |
| | 2 | Toys, board games (non-electronic) | 9503 | | | |