



Comparative Analysis - Pre and Post 22nd September 2025

4.23 Transportation Sector Sr. No. Description of Goods Chapter/ Heading / Sub-heading / Tariff item
Old Rate % New Rate % 1 New pneumatic tyres, of rubber [other than of a kind used on/in bicycles,
cycle-rickshaws and three wheeled powered cycle rickshaws; rear tractor tyres; and of a kind used on
aircraft] 4011 28%