

## CHAPTER 27

### **Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes**

#### **NOTES :**

1. This Chapter does not cover:
  - (a) separate chemically defined organic compounds other than pure methane and propane which are to be classified in heading 2711;
  - (b) medicaments of heading 3003 or 3004; or
  - (c) mixed unsaturated hydrocarbons of heading 3301, 3302 or 3805.
2. References in heading 2710 to “petroleum oils and oils obtained from bituminous minerals” include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents. However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 3000C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).
3. For the purposes of heading 2710, “waste oils” means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:
  - (a) such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
  - (b) sludge oils from the storage tanks of petroleum oils, mainly containing such oils and high concentration of additives (for example, chemicals) used in the manufacture of the primary products ; and
  - (c) such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

#### **SUB-HEADING NOTES :**

1. For the purposes of sub-heading 2701 11 “anthracite” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.

2. For the purposes of sub-heading 2701 12, “bituminous coal” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.
3. For the purposes of tariff items 2707 10 00, 2707 20 00, 2707 30 00 and 2707 40 00, the terms “benzol”, “(benzene)”, “toluol” (toluene)”, “xylol” (xylenes)” and “naphthalene” apply to products which contain more than 50% by weight of benzene, toluene, xylenes or naphthalene, respectively.
4. For the purposes of sub-heading 2710 11, “light oils and preparations” are those of which 90% or more by volume (including losses) distil at 210°C (ASTM D 86 method).

### **SUPPLEMENTARY NOTE :**

In this Chapter, the following expressions have the meanings hereby assigned to them :

- (a) “motor spirit” means any hydrocarbon oil (excluding crude mineral oil) which has its flash point below 250°C and which either by itself or in admixture with any other substance, is suitable for use as fuel in spark ignition engines. “Special boiling point spirits (tariff item Nos. 2710 11 11, 2710 11 12 and 2710 11 13 )” means light oils, as defined in Sub-heading Note 4, not containing any anti-knock preparations, and with a difference of not more than 600°C between the temperatures at which 5% and 90% by volume (including losses) distil;
- (b) “natural gasoline liquid (NGL)” is a low-boiling liquid petroleum product extracted from Natural Gas;
- (c) “superior kerosine oil (SKO)” means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS : 1459-1974 (Reaffirmed in the year 1996);
- (d) “aviation turbine fuel (ATF)” means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS : 1571:1992:2000;
- (e) “high speed diesel (HSD)” means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS: 1460:2000;
- (f) “light diesel oil (LDO)” means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS: 1460;
- (g) “fuel oil” means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS:1593:1982 (Reaffirmed in the year 1997);
- (h) “lubricating oil” means any oil, which is ordinarily used, for lubrication, excluding any hydrocarbon oil, which has its flash point below 93.30 Centigrade;

- (i) “jute batching oil” and “textile oil” are hydrocarbon oils which have their flash point at or above 93.30C, and is ordinarily used for the batching of jute or other textile fibres;
  - (j) the expression “petroleum jelly crude” (tariff item Nos. 2712 10 10) shall be taken to apply to petroleum jelly of a natural colour higher than 4.5 by the ASTM D 1500 method;
  - (k) for the purposes of these additional notes, the tests prescribed have the meaning hereby assigned to them:
    - (1) “Flash Point” shall be determined in accordance with the test prescribed in this behalf in the rules made under the Petroleum Act, 1934 (30 of 1934);
    - (2) “Smoke Point” shall be determined in the apparatus known as the Smoke Point Lamp in the manner indicated in the Indian Standards Institution specification IS:1448 (p. 31)-1967 as for the time being in force;
    - (3) “Final Boiling Point” shall be determined in the manner indicated in the Indian Standards Institution specification IS:1448 (p.18)-1967 as for the time being in force;
    - (4) “Carbon Residue” shall be determined in the apparatus known as Ramsbottom Carbon Residue Apparatus in the manner indicated in the Indian Standards Institution specification IS:1448 (p.8)-1967 as for the time being in force;
    - (5) “Colour Comparison Test” shall be done in the following manner, namely: Section-V 129 Chapter-27
      - (i) first prepare a five per cent. weight by volume solution of Potassium Iodine (analytical reagent quality) in distilled water;
      - (ii) to this, add Iodine (analytical reagent quality) in requisite amount to prepare an exactly 0.04 normal Iodine solution;
      - (iii) thereafter, compare the colour of the mineral oil under test with the Iodine solution so prepared.
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Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
2701			COAL; BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL	
			- <i>Coal, whether or not pulverised, but not agglomerated :</i>	
		27011100	-- Anthracite	mt*
		27011200	-- Bituminous coal	mt*
270119			-- Other coal:	
		27011910	--- Coking coal	mt*
		27011920	--- Steam coal	mt*
		27011990	--- Other	mt*
270120			- Briquettes, ovoids and similar solid fuels manufactured from coal :	
		27012010	--- Anthracite agglomerated	mt*
		27012090	--- Other	mt*
2702			LIGNITE, WHETHER OR NOT AGGLOMERATED, EXCLUDING JET	
		27021000	- Lignite, whether or not pulverised, but not agglomerated	mt*
		27022000	- Agglomerated lignite	mt*
2703			PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED	
270300			- Peat (including peat litter), whether or not agglomerated :	
		27030010	--- Peat whether or not compressed into bales, but not agglomerated	mt*
		27030090	--- Other	mt*

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
2704			COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED; RETORT CARBON	
	270400		- Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon :	
		27040010	--- Retort carbon (gas carbon)	mt*
		27040020	--- Coke and semi-coke of lignite or of peat	mt*
		27040030	--- Hard coke of coal	mt*
		27040040	--- Soft coke of coal	mt*
		27040090	--- Other	mt*
		27050000	COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS	kg.
2706			TAR DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS	
	270600		- Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars :	
		27060010	--- Coal tar	kg.
		27060090	--- Other	kg.
2707			OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TAR SIMILAR PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC CONSTITUENTS EXCEEDS THAT OF THEN ON-AROMATIC CONSTITUENTS	
		27071000	- Benzol (benzene)	kg.
		27072000	- Toluol (toluene)	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		27073000	- Xylol (xylenes)	kg.
		27074000	- Naphthelene	kg.
		27075000	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250OC by the ASTM D 86method	kg.
			- <b>Other :</b>	
		27079100	-- Creosote oils	kg.
		27079900	-- Other	kg.
2708			PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TARS	
	270810		- Pitch :	
		27081010	--- Obtained by blending with creosote oil or other coal tar distillates	kg.
		27081090	--- Other	kg.
		27082000	- Pitch coke	kg.
		27090000	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE	mt*
2710			PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY WEIGHT 70% OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS; WASTE OILS	

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
			- <b><i>Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils :</i></b>	
271011			-- Light oils and preparations :	
			--- <b><i>Motor Spirit:</i></b>	
	27101111		--- Special boiling point spirits (other than benzene, toluol) with nominal boiling point range 55-1150C	mt*
	27101112		--- Special boiling point spirits (other than benzene, benzol, toluene and toluol) with nominal boiling point range 63-700C	mt*
	27101113		--- Other special boiling point spirits (other than benzene, benzol, toluene and toluol)	mt*
	27101119		--- Other	mt*
	27101120		--- Natural gasoline liquid ( NGL)	mt*
	27101190		--- Other	mt*
271019			-- Other :	
	27101910		--- Superior kerosene oil (SKO)	mt*
	27101920		--- Aviation turbine fuel (ATF)	mt*
	27101930		--- High speed diesel (HSD)	mt*
	27101940		--- Light diesel oil (LDO)	mt*
	27101950		--- Fuel oil	mt*
	27101960		--- Base oil	mt*
	27101970		--- Jute batching oil and textile oil	mt*
	27101980		--- Lubricating oil	mt*

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		27101990	--- Other	mt*
			- <b>Waste oil :</b>	
		27109100	-- Containing polychlorinated biphenyls(PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	mt*
		27109900	- Other	mt*
2711			PETROLEUM GASES AND OTHER GAS EOUSHYDROCARBONS	
			- <b>Liquified :</b>	
		27111100	-- Natural gas	kg.
		27111200	-- Propane	kg.
		27111300	-- Butanes	kg.
		27111400	-- Ethylene, propylene, butylene and butadiene	kg.
		27111900	-- Other	kg.
			- <b>In gaseous state :</b>	
		27112100	-- Natural gas	kg.
		27112900	-- Other	kg.
2712			PETROLEUM JELLY, PARAFFIN WAX, MICROCRYSTALLINE PETROLEUM WAX, SLACK WAX, OZOKERITE, LIGNITE WAX, PEATWAX, OTHER MINERAL WAXES, AND SIMILAR PRODUCTS OBTAINED BY SYNTHESIS OR BY OTHER PROCESSES, WHETHER OR NOT COLOURED	
	271210		- Petroleum jelly :	
		27121010	--- Crude	kg.
		27121090	--- Other	kg.
	271220		- Paraffin wax containing by weight less than 0.75 % of oil:	
		27122010	--- Chlorinated paraffin wax	kg.



Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		27122090	--- Other	kg.
	271290		- Other :	
		27129010	--- Micro-crystalline petroleum wax	kg.
		27129020	--- Lignite wax	kg.
		27129030	--- Slack wax	kg.
		27129090	--- Other	kg.
2713			PETROLEUM COKE, PETROLEUM BITUMEN AND OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS	
			- <b>Petroleum coke :</b>	
		27131100	-- Not calcined	kg.
		27131200	-- Calcined	kg.
		27132000	- Petroleum bitumen	kg.
		27139000	- Other residues of petroleum oils or of oils obtained from bituminous minerals	kg.
2714			BITUMEN AND ASPHALT, NATURAL; BITUMINOUS OR OIL SHALE AND TAR SANDS; ASPHALTITES AND ASPHALTIC ROCKS	
		27141000	- Bituminous or oil shale and tar sands	kg.
	271490		- Other :	
		27149010	--- Asphalt, natural	kg.
		27149020	--- Bitumen, natural	kg.
		27149030	--- Gilsonete	kg.
		27149090	--- Other	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
2715			BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE, BITUMINOUSMASTICS, CUT BACKS)	
	271500		- Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut backs) :	
		27150010	--- Cut backs, bituminous or asphalt	kg.
		27150090	--- Other	kg.
		27160000	ELECTRICAL ENERGY	TkW