

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 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

For the purposes of heading 2710, “waste oils” means waste containing mainly petroleum oils and oils obtained 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 or cutting oils for machining operations.

SUB-HEADING NOTES:

1. For the purpose 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 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 12, “light oils and preparations” are those of which 90 % or more by volume (including losses) distil at 210 °C according to the ISO 3405 method (equivalent to the ASTM D 86 method).
5. For the purposes of the subheadings of heading 2710, the term “biodiesel” means monoalkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

SUPPLEMENTARY NOTES:

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 flashpoint below 25°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 (subheadings 2710 12 11, 2710 12 12 and 2710 12 13) means light oils, as defined in Chapter Note 4, not containing any anti-knock preparations, and with a difference of not more than 60°C between the temperature 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 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: 1460:2005;

- f) "Light diesel oil (LDO)" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS: 15770:2008;
- g) "Fuel oil means any hydrocarbon oils 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" (subheading 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.
 - i. "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);
 - ii. "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;
 - iii. "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;
 - iv. "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;
 - v. "Colour Comparison Test" shall be done in the following manner, namely:
 - 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.

Heading No.	H.S. Code	ITC(HS) Code	Description	Unit
2701			COAL; BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL	
			<i>Coal, whether or not pulverized, but not agglomerated:</i>	
		2701 11 00	Anthracite	MTS
		2701 12 00	Bituminous coal	MTS
		2701 19	<i>Other coal:</i>	
		2701 19 10	Coking coal	MTS
		2701 19 20	Steam coal	MTS
		2701 19 90	Other	MTS
		2701 20	<i>Briquettes, ovoids and similar solid fuels manufactured from coal:</i>	
		2701 20 10	Anthracite agglomerated	MTS
		2701 20 90	Other	MTS
	2702			LIGNITE, WHETHER OR NOT AGGLOMERATED, EXCLUDING JET
		2702 10 00	Lignite, whether or not pulverized, but not agglomerated	MTS
		2702 20 00	Agglomerated lignite	MTS
2703			PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED	
		2703 00	<i>Peat (including peat litter), whether or not agglomerated</i>	
		2703 00 10	Peat whether or not compressed into bales, but not agglomerated	MTS
		2703 00 90	Other	MTS
2704			COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED; RETORT CARBON	
		2704 00	<i>Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon:</i>	
		2704 00 10	Retort carbon (gas carbon)	MTS
		2704 00 20	Coke and semi-coke of lignite or of peat	MTS

Heading No.	H.S. Code	ITC(HS) Code	Description	Unit
		2704 00 30	Hard coke of coal	MTS
		2704 00 40	Soft coke of coal	MTS
		2704 00 90	Other	MTS
		2705 00 00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	KGS
2706			TAR DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS	
	2706 00		<i>Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars:</i>	
		2706 00 10	Coal tar	KGS
		2706 00 90	Other	KGS
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 THE NONAROMATIC CONSTITUENTS	
		2707 10 00	Benzole (benzene)	KGS
		2707 20 00	Toluole (toluene)	KGS
		2707 30 00	Xylole (xylenes)	KGS
		2707 40 00	Naphthelene	KGS
		2707 50 00	Other aromatic hydrocarbon mixtures of which 65 % or more kg. by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)	KGS
			Other:	
		2707 91 00	Creosote oils	KGS
		2707 99 00	Other	KGS

Heading No.	H.S. Code	ITC(HS) Code	Description	Unit
2708	2708 10		PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TARS	
			<i>Pitch:</i>	
		2708 10 10	Obtained by blending with creosote oil or other coal tar distillates	KGS
		2708 10 90	Other	KGS
		2708 20 00	Pitch coke	KGS
		2709 00 00	Petroleum oils and oils obtained from bituminous minerals, crude	MTS
2710	2710 12		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 THOSE CONTAINING BIODIESEL AND OTHER THAN WASTE OILS	
			<i>Light oils and preparations:</i>	
			<i>Motor Spirit:</i>	
		2710 12 11	Special boiling point spirits (other than benzene, toluol) with nominal boiling point range 55-115 oC	MTS
		2710 12 12	Special boiling point spirits (other than benzene, benzol, toluene and toluol) with nominal boiling point range 63-70oC	MTS
		2710 12 13	Other special boiling point spirits (other than benzene, benzol, toluene and toluol)	MTS
		2710 12 19	Other	MTS
		2710 12 20	Natural gasoline liquid (NGL)	MTS

Heading No.	H.S. Code	ITC(HS) Code	Description	Unit
		2710 12 90	Other	MTS
	2710 19		Other:	
		2710 19 10	Superior kerosene Oil(SKO)	MTS
		2710 19 20	Aviation turbine fuel(ATF)	MTS
		2710 19 30	High speed diesel (HSD)	MTS
		2710 19 40	Light diesel oil (LDO)	MTS
		2710 19 50	Fuel oil	MTS
		2710 19 60	Base oil	MTS
		2710 19 70	Jute batching oil and textile oil	MTS
		2710 19 80	Lubricating oil	MTS
		2710 19 90	Other	MTS
		2710 20 00	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, containing biodiesel, other than waste oils	MTS
			Waste oil:	
		2710 91 00	Containing polychlorinated biphenyls (PCBs) polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	MTS
		2710 99 00	Other	MTS
2711			PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS	
			Liquified:	
		2711 11 00	Natural gas	KGS
		2711 12 00	Propane	KGS
		2711 13 00	Butanes	KGS
		2711 14 00	Ethylene, propylene, butylene and butadiene	KGS
		2711 19 00	Other	KGS
			In gaseous state:	
		2711 21 00	Natural gas	KGS
		2711 29 00	Other	KGS

Heading No.	H.S. Code	ITC(HS) Code	Description	Unit
2712			PETROLEUM JELLY, PARAFFIN WAX, MICROCRYSTALLINE PETROLEUM WAX, SLACK WAX, OZOKERITE, LIGNITE WAX, PETA WAX, OTHER MINERAL WAXES, AND SIMILAR PRODUCTS OBTAINED BY SYNTHESIS OR BY OTHER PROCESSES, WHETHER OR NOT COLOURED	
	2712 10		<i>Petroleum jelly:</i>	
		2712 10 10	Crude	KGS
		2712 10 90	Other	KGS
		2712 20 00	Paraffin wax containing by weight less than 0.75 % of oil:	KGS
	2712 90		<i>Other:</i>	
		2712 90 10	Micro-CrystallinePetroleum wax	KGS
		2712 90 20	Lignite wax	KGS
		2712 90 30	Slack wax	KGS
		2712 90 40	Paraffin wax containing by weight less than 0.75 % of oil	KGS
		2712 90 90	Other	KGS
2713			PETROLEUM COKE, PETROLEUM BITUMEN AND OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS	
			<i>Petroleum coke:</i>	
		2713 11 00	Not calcined	KGS
		2713 12 00	Calcined	KGS
		2713 20 00	Petroleum bitumen	KGS
		2713 90 00	Other residues of petroleum oils or of oils obtained from bituminous minerals.	KGS
2714			BITUMEN AND ASPHALT, NATURAL BITUMINOUS OR OIL SHALE AND TAR SANDS; ASPHALTITIES AND ASPHALTIC ROCKS	

Heading No.	H.S. Code	ITC(HS) Code	Description	Unit
		2714 10 00	Bituminous or oil shale and tar sands	KGS
	2714 90		Other:	
		2714 90 10	Asphalt, natural	KGS
		2714 90 20	Bitumen, natural	KGS
		2714 90 30	Gilsonete	KGS
		2714 90 90	Other	KGS
2715			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)	
	2715 00		<i>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)</i>	
		2715 00 10	Cut back, bituminous or asphalt	KGS
		2715 00 90	Other	KGS
		2716 00 00	Electrical Energy	1000 KWH