

## CHAPTER 48

*Paper and paperboard; articles of paper pulp of paper or of paperboard*

## NOTES

1. For the purposes of this Chapter, except where the context otherwise requires, a reference to “paper” includes references to paperboard (irrespective of thickness or weight per m<sup>2</sup>).

2. This Chapter does not cover:

- (a) articles of Chapter 30;
- (b) stamping foils of heading 3212;
- (c) perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
- (d) paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 3401), or with polishes, creams or similar preparations (heading 3405);
- (e) sensitised paper or paperboard of headings 3701 to 3704;
- (f) paper impregnated with diagnostic or laboratory reagents (heading 3822);
- (g) paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 4814 (Chapter 39);
- (h) articles of heading 4202 (for example, travel goods);
- (ij) articles of Chapter 46 (manufactures of plaiting material);
- (k) paper yarn or textile articles of paper yarn (Section XI);
- (l) articles of Chapter 64 or Chapter 65;
- (m) abrasive paper or paperboard (heading 6805) or paper or paperboard-backed mica (heading 6814) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
- (n) metal foil backed with paper or paperboard (generally Section XIV or XV)
- (o) articles of heading 9209; or
- (p) articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).

3. Subject to the provisions of Note 7, headings 4801 to 4805 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 4803 otherwise requires, these headings do not apply to

paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.

4. For the purposes of this Chapter, "newsprint" means newsprint as defined by the Central Government by notification published in the Official Gazette.

5. In heading 4802, the expressions "paper and paperboard, of a kind used for writing, printing or other graphic purposes" and "non-perforated punch-cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

For paper or paperboard weighing not more than 150 g/m<sup>2</sup> :

(a) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and

1. weighing not more than 80 g/m<sup>2</sup> ; or
2. coloured throughout the mass; or

(b) containing more than 8% ash, and

1. weighing not more than 80 g/m<sup>2</sup> ; or
2. coloured throughout the mass; or

(c) containing more than 3% ash and having a brightness of 60% or more; or

(d) containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa. m<sup>2</sup>/g; or

(e) containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa. m<sup>2</sup>/g.

For paper or paperboard weighing more than 150 g/m<sup>2</sup> :

(a) coloured throughout the mass; or

(b) having a brightness of 60% or more; and

1. a caliper of 225 micrometres (microns) or less; or
2. a caliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content more than 3%; or

(c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content more than 8%.

Heading 4802 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper of paperboard.

6. In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.

7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings

4801 to 4811 are to be classified under that one of such headings which occurs last in numerical order in this Schedule.

8. Headings 4801, and 4803 to 4809, apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres :

(a) in strips or rolls of a width exceeding 36 cm; or

(b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

9. For the purposes of heading 4814, the expression “wall paper and similar wall coverings” applies only to :

(a) paper in rolls, of a width of not less than 45 cm and not more than 160 cm suitable for wall or ceiling decoration :

(i) grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;

(ii) with an uneven surface resulting from the incorporation of particles of wood, straw, etc.;

(iii) coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or

(iv) covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;

(b) borders and friezes, of paper, treated as above whether or not in rolls, suitable for wall or ceiling decoration;

(c) wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 4823.

10. Heading 4820 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

11. Heading 4823 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

12. Except for the goods of heading 4814 or 4821, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

13. In relation to thermal paper falling under this Chapter, the process of slitting or cutting or both of these processes shall amount to ‘manufacture’.

## SUB-HEADING NOTES

1. For the purposes of sub-headings 4804 11 and 4804 19, “Kraft-liner” means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m<sup>2</sup> and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

TABLE

Weight g/m <sup>2</sup>	Minimum Mullen bursting strength (kPa)
115	393
125	417
200	637
300	824
400	961

2. For the purposes of sub-headings 4804 21 and 4804 29, “sack kraft paper” means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m<sup>2</sup> but not more than 115 g/m<sup>2</sup> and meeting one of the following sets of specifications:

(a) having a Mullen burst index of not less than 3.7 kPa. m<sup>2</sup>/g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction;

(b) having minimum for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight :

TABLE

Weight g/m <sup>2</sup>	<u>Minimum tear mN</u>		<u>Minimum tensile kN/m</u>	
	Machine direction	Machine direction <i>plus</i> cross direction	Cross direction	Machine direction <i>plus</i> cross direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

3. For the purposes of sub-heading 4805 11, “semi-chemical fluting paper” means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m<sup>2</sup> at 50% relative humidity, at 23°C.

4. Sub-heading 4805 12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, weighing 130 g/m<sup>2</sup> or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m<sup>2</sup> at 50% relative humidity, at 23°C.

5. Sub-headings 4805 24 and 4805 25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa. m<sup>2</sup>/g.

6. For the purposes of sub-heading 4805 30, “sulphite wrapping paper” means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47 kPa. m<sup>2</sup>/g.

7. For the purposes of sub-heading 4810 22, “light-weight coated paper” means paper, coated on both sides, of a total weight not exceeding 72 g/m<sup>2</sup>, with a coating weight not exceeding 15 g/m<sup>2</sup> per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

8. Sub-heading 4802 10 applies only to writing or printing paper, manufactured from pulp, and supplied directly from the factory of its manufacture against a purchase order,—

(a) placed upon the manufacturer by a State Textbook Publication Corporation or Board, or in the case of States which do not have a State Textbook Publication Corporation or Board, by an officer not below the rank of a Deputy Secretary in the State Government concerned, or by the National Council for Educational Research and Training; and

(b) in which the said Corporation or Board or the said officer of the State Government concerned or the said Council, as the case may be, declares that the said paper shall be used for the printing of educational textbooks.

9. For the purposes of sub-heading 4802 20, the establishment manufacturing the paper and paperboard, shall furnish a certificate, to an officer not below the rank of an Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise, from the Khadi and Village Industries Commission established under section 4 of the Khadi and Village Industries Commission Act, 1956 (61 of 1956), to the effect that such paper or paperboard is commercially

recognised as hand-made paper or hand-made paperboard.

10. For the purposes of sub-heading 4804 the managing director or an officer of equivalent rank, in the Horticultural Produce Marketing or Processing Corporation of the State Government shall specify the quantity of kraft paper or kraft paperboard intended for the manufacture of cartons for packing horticultural produce, and the manufacturer of cartons shall—

(a) follow the procedure under the Central Excise (Removal of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2001; and

(b) furnish, within such period as the Assistant Commissioner of Central Excise having jurisdiction over his factory may specify, a certificate from the managing director of the said Corporation to the effect that the cartons manufactured by using the aforesaid quantity of kraft paper or paperboard, have been used for the packing of horticultural produce.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
<b>4801</b>	- NEWSPRINT, IN ROLLS OR SHEETS		
4801 00	- <i>Newsprint, in rolls or sheets :</i>		
4801 00 10	--- Glazed	kg.	Nil
4801 00 90	--- Other	kg.	Nil
<b>4802</b>	UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND NON-PERFORATED PUNCH CARD AND PUNCH TAPE PAPER, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS OF ANY SIZE, OTHER THAN PAPER OF HEADING 4801 OR 4803; HAND-MADE PAPER AND PAPERBOARD		
4802 10	- <i>Hand-made paper and paperboard :</i>		
4802 10 10	--- Paper	kg.	16%
4802 10 20	--- Paperboard	kg.	16%
4802 20	- <i>Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard:</i>		
4802 20 10	--- Photographic base paper, uncoated	kg.	16%
4802 20 90	--- Other	kg.	16%
4802 40 00	- Wall paper base	kg.	16%
	- <i>Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres :</i>		
4802 54	-- <i>Weighing less than 40 g/m<sup>2</sup> :</i>		
4802 54 10	--- India Paper	kg.	16%
4802 54 20	--- Litho and offset paper	kg.	16%
4802 54 30	--- Duplicating paper	kg.	16%