

1.	2523 29	All goods, manufactured in a mini cement plant and cleared in packaged form-	Rs.220 per tonne	1
		(i) of retail sale price not exceeding Rs. 190 per 50 kg bag or of per tonne equivalent retail sale price not exceeding Rs.3800;		
		(ii) of retail sale price exceeding Rs. 190 per 50 kg bag or of per tonne equivalent retail sale price exceeding Rs.3800;	Rs.370 per tonne	1
1A.	2523 29	All goods, whether or not manufactured in a mini cement plant, not covered in S.No.1 and cleared in packaged form of retail sale price not exceeding Rs. 190 per 50 kg bag or of per tonne equivalent retail sale price not exceeding Rs.3800;	Rs. 350 per tonne	—
1B.	2523 29	All goods, manufactured in a mini cement plant, other than those cleared in packaged form;	Rs.250 per tonne	1
1C.	2523 29	All goods, whether or not manufactured in a mini cement plant, not covered in S.No.1B, other than those cleared in packaged form;	Rs.400 per tonne	—
		<i>Explanation.-</i> For the purposes of S.Nos. 1 , 1A, 1B and 1C,-		
		1. "mini cement plant" means-		
		(i) a factory using vertical shaft kiln, with installed capacity not exceeding 300 tonnes per day or 99,000 tonnes per annum and the total clearances of cement produced by the factory, in a financial year, shall not exceed 1,09,500 tonnes; or		
		(ii) a factory using rotary kiln, with installed capacity not exceeding 900 tonnes per day or 2,97,000 tonnes per annum and the total clearances of cement produced by the factory, in a financial year, shall not exceed 3,00,000 tonnes;		
		2. "retail sale price" means the maximum price at which the excisable goods in packaged form may be sold to the ultimate consumer and includes all taxes, local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisement, delivery, packing, forwarding and the like, as the case may be, and the price so printed is the sole consideration for the sale:		
		Provided that if the goods are cleared in wholesale packages containing a number of standard packages with retail sale price declared on them, then, such declared retail sale price shall be taken into consideration for determining the rate of duty under respective S.Nos. referred to above:		
		Provided further that if the declared sale price on wholesale package and on the standard packages is different in terms of per tonne equivalent sale price, then, the per tonne equivalent sale price of the wholesale package or per tonne equivalent retail sale price of the standard packages, whichever is higher, shall be taken into consideration for determining the rate of duty:		
		Provided also that where the retail sale price of the goods are not required to be declared under the Standards of Weights and Measures (Packaged Commodities) Rules,		