

APPENDIX V**Assessment on the basis of MRP (abatement as a percentage of retail sale price):**

In exercise of the powers conferred by sub-sections (1) and (2) of section 4 A of the Central Excise Act, 1944 (1 of 1944) the Central Government, in supersession of the notifications of the Government of India in the Ministry of Finance (Department of Revenue) No. 2/2005-Central Excise (N.T.), dated the 7th January, 2005, published in the Gazette of India Extraordinary, vide number G.S.R.10(E) of the same date and No. 2/2006-Central Excise (N.T.), dated the 1st March, 2006, published in the Gazette of India Extraordinary, vide number G.S.R.113(E) of the same date, except as respects things done or omitted to be done before such supersession, hereby specifies the goods mentioned in Column (3) of the Table below and falling under Chapter or heading or sub-heading or tariff item, as the case may be, of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) mentioned in the corresponding entry in column (2) of the said Table, as the goods to which the provisions of sub-section (2) of said section 4A shall apply, and allows as abatement the percentage of retail sale price mentioned in the corresponding entry in column (4) of the said Table.

TABLE

S.No.	Chapter, heading, sub-heading or tariff item of the First Schedule	Description of goods	Abatement as a percentage of retail sale price
(1)	(2)	(3)	(4)
1.	17 or 21	Preparations of other sugars	38
2.	1702	Sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel	38
3.	1704	Gums, whether or not sugar coated (including chewing gum, bubblegum and the like)	38
4.	1704 90	All goods, other than white chocolate	35
5.	1704 90	White chocolate	38
6.	1805 00 00 or 1806 10 00	Cocoa powder, whether or not containing added sugar or other sweetening matter	33
7.	1806	Chocolates in any form, whether or not containing nuts, fruit kernels or fruits, including drinking chocolates	31.5
8.	1806	Other food preparations containing cocoa	33
9.	1901 20 00 or 1901 90	All goods	31.5
10.	1904	All goods, other than goods falling under tariff item 1904 20 00	33
11.	1904 20 00	All goods	35
12.	1905 31 00 or 1905 90 20	Biscuits	35
13.	1905 32 11 or 1905 32 90	Waffles and wafers, coated with chocolate or containing chocolate	33

(1)	(2)	(3)	(4)
14.	1905 32 90	All goods, other than wafer biscuits	38
15.	1905 32 19 or 1905 32 90	Wafer biscuits	35
16.	2101 11 or 2101 12 00	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	33
17.	2102	All goods	33
18.	2106 90 20	All goods, other than pan masala containing not more than 15% betel nut	44
19.	2106 90 20	Pan masala containing not more than 15% betel nut	22
20.	2403	Pan masala containing tobacco	50
21.	2106 90 30	All goods	33
22.	2106 90 11	Sharbat	28
23.	2106 10 00, 2106 90 50, 2106 90 70, 2106 90 80, 2106 90 91 or 2106 90 99	All goods	38
24.	2201 or 2202	Mineral waters	48
25.	2201 or 2202	Aerated waters	40.5
26.	2209	Vinegar and substitutes for vinegar obtained from acetic acid	38
27.	2403 99 10, 2403 99 20 or 2403 99 30	All goods	50
28.	2523 21 00 or 2523 29	White cement, whether or not artificially coloured and whether or not with rapid hardening properties	33
29.	2710	Lubricating oils and Lubricating preparations	38
30.	30	Medicaments, other than those which are exclusively used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems	35.5
31.	3204 20	Synthetic organic products of a kind used as fluorescent brightening agents or as a luminophores	33
32.	3206	All goods other than pigments and inorganic products of a kind used as luminophores	33
33.	3208, 3209 or 3210	All goods	35
34.	3212 90 20	Dyes and other colouring matter put up in forms or small packing of a kind used for domestic or laboratory purposes	38
35.	3213	All goods	38
36.	3214	All goods	38
37.	3303, 3304, 3305 or 3307	All goods	38

(1)	(2)	(3)	(4)
38.	3306 10 20	Toothpaste	33
39.	3401 19 or 3401 20 00	Soap (other than paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent)	33
40.	3401 11, 3401 19 or 3402	Organic surface active products and preparations for use as soap in the form of bars, cakes, moulding pieces or shapes, other than goods falling under tariff item 3402 90 20	31.5
41.	3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparation and mould release preparations based on lubricants)	33
42.	3405	All goods	33
43.	3506	Prepared glues and other prepared adhesives, not elsewhere specified or included	38
44.	3702	All goods, other than for X-ray and unexposed cinematographic films	38
45.	3808	Insecticides, fungicides, herbicides, weedicides and pesticides	33
46.	3808	Disinfectants and similar products	38
47.	3808 93 40	Plant growth regulator	28
48.	3814 00 10	Thinners	38
49.	3819	All goods	38
50.	3820 00 00	Anti-freezing preparations and prepared de-icing fluids	38
51.	3824 90 24 or 3824 90 90	Stencil correctors and other correcting fluids, ink removers put up in packings for retail sale	38
52.	3919	Self adhesive tapes of plastics	38
53.	3923 or 3924	Insulated ware	43
54.	4816	Carbon paper, self-copy paper, duplicator stencils, of paper	38
55.	4818	Cleansing or facial tissues, handkerchiefs and towels, of paper pulp, paper, cellulose wadding or webs of cellulose fibres, other than goods falling under tariff item 4818 50 00	38
56.	6401, 6402, 6403, 6404 or 6405	The following goods, namely:- (i) Footwear of retail sale price exceeding Rs.250/- and not exceeding Rs.750/- per pair (ii) All other footwear	37 40
57.	6506 10	Safety headgear	38
58.	6907	Vitrified tiles, whether polished or not	43
59.	6908	Glazed tiles	43
60.	7321	Cooking appliances and plate warmers, other than LPG gas stoves (with burners only, without other functions such as, grills or oven)	38
61.	7321	LPG gas stoves (with burners only, without other functions such as, grills or oven)	33
62.	7323 or 7615 19 10	Pressure Cookers	28

(1)	(2)	(3)	(4)
63.	7324	Sanitary ware of iron or steel	38
64.	7418 20 10	Sanitary ware of copper	38
65.	8212	Razors and razor blades (including razor blade blanks in strips)	38
66.	8305 20 00 or 8305 90 20	Staples in strips, paper clips, of base metal	38
67.	8414 51 or 8414 59	Electric fans	38
68.	8415	Window room air-conditioners and split air conditioners of capacity upto 3 tonnes	28
69.	8418	Refrigerators	38
70.	8421 21	Water filters and water purifiers, of a kind used for domestic purposes	33
71.	8422 11 00 or 8422 19 00	Dish washing machines	33
72.	8443	Facsimile machines	38
73.	8443 31 00 or 8443 32	Printer whether or not combined with the functions of copying or facsimile transmission	23
74.	8443 99 51	Ink cartridges, with print head assembly	23
75.	8450	Household or laundry-type washing machines, including machines which both wash and dry	38
76.	8469	Typewriters	33
77.	8470	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions, other than goods falling under sub-heading 8470 50 and 8470 90	38
78.	8471 30	All goods	22.5
79.	8471 60	All goods	23
80.	8472 90 10	Stapling machines	38
81.	8506	All goods, other than parts falling under tariff item 8506 90 00	36.5
82.	8508	All goods, other than parts falling under tariff item 8508 70 00	38
83.	8509	All goods, other than parts falling under tariff item 8509 90 00	36.5
84.	8510	All goods, other than parts falling under tariff item 8510 90 00	36.5
85.	8513	All goods, other than parts falling under tariff item 8513 90 00	33
86.	8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hairdressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes.	36.5

(1)	(2)	(3)	(4)
87.	8517	Telephone sets including telephones with cordless handsets; video phones;	38
88.	8517 62 30	Modems (modulators – demodulators)	23
89.	8517 69 60	Set top boxes for gaining access to internet	22
90.	8519	All goods, other than MP3 player or MPEG 4 player	38
91.	8521	All goods, other than MP3 player or MPEG 4 player	38
92.	85	MP3 player or MPEG 4 player	33
93.	8523	Unrecorded audio cassettes; recorded or unrecorded video cassettes; recorded or unrecorded magnetic discs	38
94.	8527	Pagers	33
95.	8527	Radio sets including transistors sets, having the facility of receiving radio signals and converting the same into audio output with no other additional facility like sound recording or reproducing or clock in the same housing or attached to it	33
96.	8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock (other than goods covered at S.No. 93)	38
97.	8528	Television receivers (including video monitors and video projectors) whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus	33
98.	8528	Monitors of a kind solely or principally used in an automatically data processing machine	23
99.	8528 71 00	Set top boxes for television sets	22
100.	8536	All goods, other than goods falling under tariff item 8536 70 00	38
101.	8539	The following goods, other than lamps for automobiles, namely:-	
		(i) Compact Fluorescent Lamp (CFL) falling under tariff item 8539 31 10	37
		(ii) All other goods	38
102.	9006	Photographic (other than cinematographic) cameras	33
103.	9101 or 9102	All goods, other than braille watches	33
104.	9103 or 9105	Clocks	43
105.	9612	All goods	33
106.	9617	Vacuum flasks	38
107.	Any heading	Parts, components and assemblies of automobiles	31.5
108.	9603 21 00	Toothbrush	28.5

Explanation.- For the purposes of this notification, “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 is the sole consideration for such sale.

[Notfn. No. 14/08-CE., (N.T) dt. 1.3.2008]

Assessment on the basis of MRP (abatement as a percentage of retail sale price):

In exercise of the powers conferred by sub-sections (1) and (2) of section 4A of the Central Excise Act, 1944 (1 of 1944) the Central Government, in supersession of the notification of the Government of India in the Ministry of FINANCE (Department of Revenue) No.14/2008-Central Excise (N.T.), dated the 1st March, 2008, published in the Gazette of India Extraordinary, vide number G.S.R.147(E) of the same date, except as respects things done or omitted to be done before such supersession, hereby specifies the goods mentioned in Column (3) of the Table below and falling under Chapter or heading or sub-heading or tariff item of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) mentioned in the corresponding entry in column (2) of the said Table, as the goods to which the provisions of sub-section (2) of said section 4A shall apply, and allows as abatement the percentage of retail sale price mentioned in the corresponding entry in column (4) of the said Table.

TABLE

S.No.	Chapter, heading, sub-heading or tariff item	Description of goods	Abatement as a percentage of retail sale price
(1)	(2)	(3)	(4)
1.	17 or 21	Preparations of other sugars	35
1A.	0402 91 10, 0402 99 20	Condensed milk put up in unit containers	30
2.	1702	Sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel	35
3.	1704	Gums, whether or not sugar coated (including chewing gum, bubblegum and the like)	35
4.	1704 90	All goods, other than white chocolate	30
5.	1704 90	White chocolate	35
6.	1805 00 00 or 1806 10 00	Cocoa powder, whether or not containing added sugar or other sweetening matter	30
7.	1806	Chocolates in any form, whether or not containing nuts, fruit kernels or fruits, including drinking chocolates	30
8.	1806	Other food preparations containing cocoa	30
9.	1901 20 00 or 1901 90	All goods, other than Dough for preparation of bakers' ware of heading No.1905	30
10.	1904	All goods, other than goods falling under tariff item 1904 20 00	30
11.	1904 20 00	All goods	30
12.	1905 31 00 or 1905 90 20	Biscuits	30
13.	1905 32 11 or 1905 32 90	Waffles and wafers, coated with chocolate or containing chocolate	30
14.	1905 32 90	All goods, other than wafer biscuits	35
15.	1905 32 19 or 1905 32 90	Wafer biscuits	30

(1)	(2)	(3)	(4)
16.	2101 11 or 2101 12 00	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	30
16A.	2101 20	Extracts, essences and concentrates of tea or mate and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate.	30
17.	2102	All goods	30
18.	2106 90 11	Sharbat	25
19.	2106 90 20	All goods, other than pan masala containing not more than 15% betel nut	40
20.	2106 90 20	Pan masala containing not more than 15% betel nut	20
21.	2403	Pan masala containing tobacco	55
22.	2106 90 30	All goods	30
23.	2106 10 00, 2106 90 50, 2106 90 70, 2106 90 80, 2106 90 91 or 2106 90 99	All goods	35
24.	2201 or 2202	Mineral waters	45
25.	2201 or 2202	Aerated waters	40
25A.	2202	All goods exempt mineral waters and aerated waters	35
26.	2209	Vinegar and substitutes for vinegar obtained from acetic acid	35
26A.	2402	Cigarettes	50
27.	2403 99 10, 2403 99 20 or 2403 99 30	All goods	55
28.	2523 21 00 or 2523 29	White cement, whether or not artificially coloured and whether or not with rapid hardening properties	30
28A.	2523 29	All goods	30
29.	2710	Lubricating oils and Lubricating preparations	35
30.	30	Medicaments, other than those which are exclusively used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems	
		Explanation.- For the purposes of this entry, "retail sale price" means the retail price displayed by the manufacturer under the provisions of the Drugs (Prices Control) Order, 1995.	35
31.	3204 20	Synthetic organic products of a kind used as fluorescent brightening agents or as a luminophores	30
32.	3206	All goods other than pigments and inorganic products of a kind used as luminophores	30
33.	3208, 3209 or 3210	All goods	30

(1)	(2)	(3)	(4)
34.	3212 90 20	Dyes and other colouring matter put up in forms or small packing of a kind used for domestic or laboratory purposes	35
35.	3213	All goods	35
36.	3214	All goods	35
37.	3303, 3304, 3305 or 3307	All goods	35
38.	3306 10 20	Toothpaste	30
39.	3401 19 or 3401 20 00	Soap (other than paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent)	30
40.	3401 11, 3401 19 or 3402	Organic surface active products and preparations for use as soap in the form of bars, cakes, moulding pieces or shapes, other than goods falling under 3402 90 20	30
41.	3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparation and mould release preparations based on lubricants)	30
42.	3405	All goods	30
43.	3506	Prepared glues and other prepared adhesives, not elsewhere specified or included	35
44.	3702	All goods other than for X-ray and unexposed cinematographic films	35
45.	3808	Insecticides, fungicides, herbicides, weedicides and pesticides	30
46.	3808	Disinfectants and similar products	35
47.	3808 93 40	Plant growth regulator	25
48.	3814 00 10	Thinners	35
49.	3819	All goods	35
50.	3820 00 00	Anti-freezing preparations and prepared de-icing fluids	35
51.	3824 90 24 or 3824 90 90	Stencil correctors and other correcting fluids, ink removers put up in packings for retail sale	35

(1)	(2)	(3)	(4)
52.	3919	Self adhesive tapes of plastics	35
53.	3923 or 3924	Insulated ware	40
54.	4816	Carbon paper, self-copy paper, duplicator stencils, of paper	35
55.	4818	Cleansing or facial tissues, handkerchiefs and towels, of paper pulp, paper, cellulose wadding or webs of cellulose fibres, other than goods falling under 4818 50 00	35
56.	64	All footwear	25
57.	6506 10	Safety headgear	35
58.	6907	Vitrified tiles, whether polished or not	45
59.	6908	Glazed tiles	45
60.	7321	Cooking appliances and plate warmers, other than LPG gas stoves (with burners only, without other functions such as, grills or oven)	35
61.	7321	LPG gas stoves (with burners only, without other functions such as, grills or oven)	35
62.	7323 or 7615 19 10	Pressure Cookers	25
63.	7324	Sanitary ware of iron or steel	35
64.	7418 20 10	Sanitary ware of copper	35
65.	8212	Razors and razor blades (including razor blade blanks in strips)	35
66.	8305 20 00 or 8305 90 20	Staples in strips, paper clips, of base metal	35
67.	8414 51 or 8414 59	Electric fans	35
68.	8415	All Goods except 8415 20	35
69.	8418 10 90 8418 21 00 8418 29 00 8418 30 90 8418 69 20	All goods	35
70.	8421 21	Water filters and water purifiers, of a kind used for domestic purposes	30

(1)	(2)	(3)	(4)
71.	8422 11 00 or 8422 19 00	Dish washing machines	35
72.	8443	Facsimile machines	35
73.	8443 31 00 or 8443 32	Printer whether or not combined with the functions of copying or facsimile transmission	20
74.	8443 99 51	Ink cartridges, with print head assembly	20
75.	8450	Household or laundry-type washing machines, including machines which both wash and dry	35
76.	8469	Typewriters	30
77.	8470	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions, other than goods falling under sub-heading 8470 50 and 8470 90	35
78.	8471 30	All goods	20
79.	8471 60	All goods	20
80.	8472 90 10	Stapling machines	35
81.	8506	All goods, other than parts falling under tariff item 8506 90 00	35
82.	8508	All goods, other than parts falling under tariff item 8508 70 00	35
83.	8509	All goods, other than parts falling under tariff item 8509 90 00	35
84.	8510	All goods, other than parts falling under tariff item 8510 90 00	35
85.	8513	All goods, other than parts falling under tariff item 8513 90 00	30
86.	8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hairdressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes.	35
87.	8517	Telephone sets including telephones with cordless handsets; and for cellular networks or for other wireless networks; video phones;	35
88.	8517 62 30	Modems (modulators - demodulators)	20
89.	8517 69 60	Set top boxes for gaining access to internet	20
90.	8519	All goods	35

(1)	(2)	(3)	(4)
91. 92.	8521	All goods Omitted	35
93.	8523	All goods except 8523 21 00, 8523 29 60 to 8523 29 90, 8523 41 20 to 8523 34 15, 8523 49 30, 8523 49 50 to 8523 49 90, 8523 51 10, 8523 59, 8523 80 20, 8523 80 30 and 8523 80 60	35
93A.	8523	Packaged Software or canned software <i>Explanation</i> - Fir the purposes of this notification, "packaged software or canned software" means a software developed to meet the needs of variety of users, and which is intended for sale or capable of being sold off the shelf.	15
94.	8527	All Goods except 8527 99 12, 8527 99 19 and 8527 99 90	35
95.		Omitted	
96.		Omitted	
97.	8528	All goods	35
98.		Omitted	
99.		Omitted	
100.	8536	All goods, other than goods falling under tariff item 8536 70 00	35
101.	84 or 94	All goods falling under heading 8539 [except lamps for automobiles], LED lights or fixtures including LED Lamps falling under Chapter 85 or head 9405.	35
101A.	Chapter 84 or Chapter 85	Goods capable of performing two or more functions of items specified at Sl.No.67 to 101 and 140 to 142	35
102.	9006	Photographic (other than cinematographic) cameras	30
103.	9101 or 9102	All goods, other than braille watches	30
104.	9103 or 9105	Clocks	40
105.	9603 21 00	Toothbrush	30
106.	9612	All goods	30
107.	9617	Vacuum flasks	35
108.	Any Chapter	Parts, components and assemblies of vehicles (including chassis fitted with engines falling under Chapter 87 excluding vehicles falling under headings 8712, 8713, 8715 and 8716.	35

(1)	(2)	(3)	(4)
109.	Any Chapter	Parts, components and assemblies of goods falling under tariff item 8426 41 00, headings 8427, 8429 and sub-heading 8430 10	30
109A.	151710	Margarine edible grade	35
110	16	All goods	35
111	1901 10	All goods put up in unit containers	35
112	1902	All goods	35
	other than 1902 40 10 and 1902 40 90		
113	20	All goods	35
114	2101	Coffee or tea pre-mixes	35
115	2103	Sauces, ketchup and the like and preparations thereof	35
116	2104	Soups and broths and preparations thereof	35
117	2105 00 00	All goods	35
118	2106 90	All kinds of food mixes, including instant food mixes	35
119	2106 90 30	Betelnut product known as “supari”	35
120	2106 90 99	(i) Ready to eat packaged food, (ii) Milk containing edible nuts with sugar or other ingredients	35
121	Omitted		
122	Omitted		
123	Omitted		
124	Omitted		
125	30	Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia	35
126	30	Intravenous fluids used for sugar, electrolyte or fluid replenishment	35
127	3002 20 or 3002 30 00	Vaccines (other than those specified under the National Immunisation Program)	35
128	3215 90 10	Fountain pen ink	35
129	3215 90 20	Ball pen ink	35

(1)	(2)	(3)	(4)
130	3215 90 40	Drawing ink	35
131	3306 10 10	Tooth Powder	35
132	3406 00 10	Candles	35
133	39 or 40	Nipples for feeding bottles	35
134	4015	Surgical rubber gloves or medical examination rubber gloves	35
135		Omitted	
136		Omitted	
137		Omitted	
138	7310 or 7326 or any other Chapter	Mathematical boxes, geometry boxes and colour boxes, pencil sharpeners	35
139	8215	All goods	35
140	8421 21 20	Water filters functioning without electricity and replaceable kits thereof	35
141	8517 or 8525 60	Mobile handsets including Cellular Phones and Radio trunking terminals	35
142	8517	Wireless data modem cards with PCMCIA or USB or PCI express ports	35
143		Omitted	
144	9619	All goods	35

Explanation.- For the purposes of this notification, except for S.No.30, "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 is the sole consideration for such sale.

Notifn. No. 49/08-C. E. (N.T.) dated 24.12.2008 as amended by 18/09 (N.T.), 9/10 (N.T.), 19/10 (N.T.), 30/10 (N.T.), 11/11 (N.T.), 30/11 (N.T.), 7/12 (N.T.), 26/12 (N.T.), 1/13 (N.T.), 17/14 (N.T.), 3/15 (N.T.)

APPENDIX VI

Additional duty of excise (pan masala and certain tobacco products).

Clause 85 of the Finance Bill 2005: (1) In the case of goods specified in the Seventh Schedule, being goods produced or manufactured in India, there shall be levied and collected for the purposes of the Union, by surcharge, an additional duty of excise, at the rates specified in the said Schedule.

(2) The additional duty of excise referred to in sub-section (1) shall be in addition to any other duty of excise chargeable on such goods under the Central Excise Act or any other law for the time being in force.

(3) The provisions of the Central Excise Act and the rules made thereunder, including those relating to refunds and exemptions from duties and imposition of penalty, shall, as far as may be, apply in relation to the levy and collection of the additional duty of excise leviable under this section in respect of goods specified in the Seventh Schedule as they apply in relation to the levy and collection of the duty of excise on such goods under the Central Excise Act or, as the case may be, the rules made thereunder.

THE SEVENTH SCHEDULE of the Finance Bill, 2005

(See section 85)

NOTES

1. In this Schedule, “heading”, “sub-heading”, “tariff item” and “Chapter” mean respectively a heading, sub-heading, tariff item and Chapter in the First Schedule to the Central Excise Tariff Act.

2. The rules for the interpretation of the First Schedule to the Central Excise Tariff Act, the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall apply to the interpretation of this Schedule.

Tariff Item	Description of goods	Unit	Rate of Duty
(1)	(2)	(3)	(4)
2106 90 20	--- Pan masala	kg.	10%
2401	UNMANUFACTURED TOBACCO; TOBACCO REFUSE		
2401 10	- <i>Tobacco, not stemmed or stripped:</i>		
2401 10 10	--- Flue cured Virginia tobacco	kg.	10%
2401 10 20	--- Sun cured country (natu) tobacco	kg.	10%
2401 10 30	--- Sun cured Virginia tobacco	kg.	10%
2401 10 40	--- Burley tobacco	kg.	10%
2401 10 50	--- Tobacco for manufacture of biris, not stemmed	kg.	10%
2401 10 60	--- Tobacco for manufacture of chewing tobacco	kg.	10%
2401 10 70	--- Tobacco for manufacture of cigar and cheroot	kg.	10%
2401 10 80	--- Tobacco for manufacture of hookah tobacco	kg.	10%
2401 10 90	--- Other	kg.	10%
	- <i>Tobacco partly or wholly stemmed or stripped:</i>		
2401 20 10	--- Flue cured virginia tobacco	kg.	10%
2401 20 20	--- Sun cured country (natu) tobacco	kg.	10%
2401 20 30	--- Sun cured virginia tobacco	kg.	10%
2401 20 40	--- Burley tobacco	kg.	10%

(1)	(2)	(3)	(4)
2401 20 50	--- Tobacco for manufacture of biris, not stemmed	kg.	10%
2401 20 60	--- Tobacco for manufacture of chewing tobacco	kg.	10%
2401 20 70	--- Tobacco for manufacture of cigar and cheroot	kg.	10%
2401 20 80	--- Tobacco for manufacture of hookah tobacco	kg.	10%
2401 20 90	--- Other	kg.	10%
2401 30 00	- Tobacco refuse	kg.	10%
2402	CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES		
2402 10	- Cigars, cheroots and cigarillos, containing tobacco:		
2402 10 10	--- Cigars and cheroots	Tu	10%
2402 10 20	--- Cigarillos	Tu	10%
2402 20	- <i>Cigarettes containing tobacco:</i>		
2402 20 10	--- Other than filter cigarettes, of length not exceeding 60 millimetres	Tu	Rs.70 per thousand
2402 20 20	--- Other than filter cigarettes, of length exceeding 60 millimetres but not exceeding 70 millimetres	Tu	Rs.110 per thousand
2402.20.30	--- "Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) not exceeding 60 millimetres."	Tu	Rs. 70 per thousand
2402.20.40	--- "Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 60 millimetres but not exceeding 70 millimetres."	Tu	Rs. 70 per thousand
2402.20.50	--- "Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres."	Tu	Rs. 110 per thousand
2402.20.60	--- "Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 75 millimetres but not exceeding 85 millimetres."	Tu	Rs. 145 per thousand
2402 20 90	--- Other	Tu	Rs.180 per thousand
2402 90	- <i>Other :</i>		
2403	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENISED" OR "RECONSTITUTED" TOBACCO, TOBACCO EXTRACTS AND ESSENCES		
2403 10	- <i>Smoking tobacco, whether or not containing tobacco substitutes in any proportion:</i>		
2403 10 10	--- Hookah or gudaku tobacco bearing a brand name	kg.	10%

(1)	(2)	(3)	(4)
2403 10 20	--- Smoking mixtures for pipes and cigarettes	kg.	10%
2403 10 90	--- Other	kg.	10%
	- <i>Other</i> :		
2403 91 00	--- “Homogenised” or “reconstituted” tobacco	kg.	10%
2403 99	-- <i>Other</i> :		
2403 99 10	--- Chewing tobacco	kg.	10%
2403 99 20	--- Preparations containing chewing tobacco	kg.	10%
2403 99 30	--- Jarda scented tobacco	kg.	10%
2403 99 40	--- Snuff	kg.	10%
2403 99 50	--- Preparations containing snuff	kg.	10%
2403 99 60	--- Tobacco extracts and essence	kg.	10%
2403 99 70	--- Cut tobacco	kg.	Rs. 5 per kg.
2403 99 90	--- Other	kg.	10%

Exemption to goods from Additional duty of excise leviable under sub-clause (1) of clause 85 of Finance Bill, 2005.

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) read with sub-section(3) of section 85 of the Finance Act, 2005 (18 of 2005), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts goods specified in column (3) of the Table below, falling within heading, sub-heading or tariff item of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) as amended by the Central Excise Tariff (Amendment) Act, 2004 (5 of 2005) and specified in the corresponding entry in column (2) of the said Table, from so much of the additional duty of excise leviable under sub-section (1) of section 85 of the said Finance Act, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table.

Table

S.No.	Heading or sub-heading or tariff item	Description of goods	Rate of Additional duty of excise
(1)	(2)	(3)	(4)
1.	2106 90 20	Pan masala (not containing tobacco)	6%
1A.	Omitted		
2.	2401	Un-manufactured tobacco and tobacco refuse, bearing a brand name	4.2%
3.	2401	Un-manufactured tobacco and tobacco refuse, not bearing brand name	Nil
4.	2402 10 10	Cigars and cheroots of tobacco	1.6% or Rs. 246 per thousand whichever is higher
4A	2402 10 10`	Hand-rolled cheroots with per cheroot retail sale price equivalent not exceeding Rs. 3 Explanation 1: For the purposes of this exemption, “hand-rolled cheroot” means a tobacco product manufactured	1.6%

(1)	(2)	(3)	(4)
		by manually rolling tobacco leaves wrapped in an outer covering of tobacco leaf without the aid of power or machine, with both ends cut flat. Explanation 2- For the purpose of this entry, “ Retail sale price” shall have the same meaning as given in Explanation 1 to S.No. 18A.	
5.	2402 10 20	Cigarillos of tobacco	1.6% or Rs. 246 per thousand whichever is higher
6.	Omitted		
7.	2403 11 10	Hookah or gudaku tobacco, bearing a brand name	6.0%
8.	2403 11 10	Hookah or gudaku tobacco, not bearing a brand name	Nil
9.	2403 19 90	Other smoking tobacco, bearing a brand name	6.0%
10.	2403 19 90	Other smoking tobacco, not bearing a brand name	Nil
11.	2403 91 00	“Homogenised” or “reconstituted” tobacco, bearing a brand name	6.0%
12.	2403 91 00	“Homogenised” or “reconstituted” tobacco, not bearing a brand name	Nil
13.	2403 99 10	Chewing tobacco	6.0%
14.	2403 99 20	Preparations containing chewing tobacco	6.0%
15.	2403 99 30	Jarda Scented tobacco	6.0%
16.	2403 99 40	Snuff	6.0%
17.	2403 99 50	Preparations containing snuff	6.0%
18.	2403 99 60	Tobacco extracts and essence, bearing a brand name	6.0%
19.	2403 99 60	Tobacco extracts and essence, not bearing a brand name	Nil
20.	2403 99 90	Pan masala containing tobacco ‘gutkha’	6.0%
21.	2403 99 90	All goods, bearing a brand name	6.0%
22.	2403 99 90	All goods, not bearing a brand name (other than pan masala containing tobacco)	Nil

Explanation.- For the purposes of this notification, ‘brand name or trade name’ means a brand name or trade name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

[Notfn. No. 6/05-CE., dt. 1.3.2005 as amended by 22/05, 9/07, 23/10, 9/15, 29/15, 18/16]

APPENDIX VII**Provisions of Finance Bill 2007 relating to levy of Secondary & Higher Education Cess on excisable goods:**

128. (1) The Secondary and Higher Education Cess levied under section 126, in the case of goods specified in the First Schedule to the Central Excise Tariff Act, 1985, being goods manufactured or produced, shall be a duty of excise (in this section referred to as the Secondary and Higher Education Cess on excisable goods), at the rate of one per cent., calculated on the aggregate of all duties of excise (including special duty of excise or any other duty of excise but excluding Education Cess chargeable under section 93 of the Finance (No. 2) Act, 2004 and Secondary and Higher Education Cess on excisable goods) which are levied and collected by the Central Government in the Ministry of Finance (Department of Revenue), under the provisions of the Central Excise Act, 1944 or under any other law for the time being in force.

(2) The Secondary and Higher Education Cess on excisable goods shall be in addition to any other duties of excise chargeable on such goods, under the Central Excise Act, 1944 or any other law for the time being in force and the Education Cess chargeable under section 93 of the Finance (No. 2) Act, 2004.

(3) The provisions of the Central Excise Act, 1944 and the rules made thereunder, including those relating to refunds and exemptions from duties and imposition of penalty shall, as far as may be, apply in relation to the levy and collection of the Secondary and Higher Education Cess on excisable goods as they apply in relation to the levy and collection of the duties of excise on such goods under the Central Excise Act, 1944 or the rules made thereunder, as the case may be.

Clause 128 (read with Clause 126) of the Finance Bill 2007 by virtue of the declaration under the Provisional Collection of Taxes Act, 1931 (16 of 1931), has the force of Law.