

# CUSTOMS

## ABBREVIATIONS

BCD : Basic Customs Duty    SCD : Special Customs Duty    ADC : Additional Duty of Customs

### A. GENERAL

The First Schedule to the Customs Tariff Act, 1975 is being amended vide relevant clause of the Bill to give effect to the changes in rates of duties.

**B. Major Proposals** about customs duties are the following :

### I SPECIAL ADDITIONAL DUTY OF CUSTOMS IMPOSED ON IMPORTS.

- A new section 3A inserted in the Customs Tariff Act, 1975 to impose Special Additional Duty of Customs on imported goods @ 8%.
- It will apply to all imports, except -
  - \* Goods intended for trading.
  - \* Gold and silver.
  - \* Goods which are exempted from BCD as well as ADC.
  - \* Newsprint, glazed newsprint and light weight coated paper upto 51 gsm imported by actual users for printing magazines.
  - \* Crude petroleum.
  - \* Goods imported under advance licensing scheme.
  - \* Fertiliser projects.
  - \* Coal mining projects.
  - \* Power generation projects.
  - \* Specified goods imported for setting up of a crude petroleum refinery.
  - \* Specified telecom equipment.
  - \* Goods subjected to Additional Excise Duty (in lieu of Sales tax)
- The duty will be computed on the aggregate of -
  - \* Assessable value.
  - \* Basic duty of customs.
  - \* Special duty of customs.
  - \* Additional duty of customs under section 3 of the Customs Tariff Act, 1975.
- Special additional duty of customs comes into force with immediate effect.
- No drawback of special additional duty of customs will be admissible.

### II ADDITIONAL DUTY OF CUSTOMS ON MOTOR SPIRIT ( PETROL )

- A new levy called “Additional Duty of Customs ( Motor Spirit)” imposed on imported motor spirit ( Petrol ) at the rate of one rupee per litre.
- This will come into force from midnight of 1st and 2nd June, 1998.

### III MAJOR CHANGES IN DUTY RATES

RATE		CHANGE IN DUTY	
Chapter No.	Description	FROM	TO
8	Dried grapes (Raisins) - BCD reduced	125%	120%
8	Dried grapes (Raisins) -Preferential rate reduced	115%	110%
13	Vegetable saps & extracts - BCD reduced	20%	10%
13	Pectic substances - BCD reduced	20%	10%
15	Wool grease etc. - SCD reduced	5%	0%
21	Compound alcoholic preparations of kind used for manufacture of beverages - BCD reduced and SCD exempted	190%	185%
22	Un-denatured ethyl alcohol - BCD reduced and SCD exempted	260%	245%
25	Whisky, rum, gin, vodka etc.- BCD reduced and SCD exempted	260%	245%
25	Strontium ore - BCD reduced	25%	10%
25	Spodumene ore - BCD reduced	25%	10%
25	Natural boron ore - BCD reduced	25%	10%
27	Crude Petroleum - BCD reduced	25%	20%
27	Kerosene imported for parallel marketing - BCD raised	0%	30%
28	Silicon in all forms for the manufacture of undiffused silicon wafer - BCD reduced	10%	5%
29	Methanol - BCD raised	20%	30%
29	Caprolactum - BCD reduced	30%	25%
29	Caprolactum - Preferential rate of BCD reduced	20%	15%
29	Maltol imported for manufacture of Deferiprone -BCD exempted	30%	0%
29	Paraxylene - BCD reduced and SCD exempted	10%	5%
29	Citric Acid - BCD increased	30%	40%

30	Lamivudine - BCD exempted	30%	0%
33	Mixtures of odoriferous substances and mixtures ( including alcoholic substances) used in the food and drink industries - BCD reduced	190%	185%
34	Spin finish oils - BCD reduced	40%	30%
35	Hydroxyethyl starch (HES) for manufacture of artificial plasma - BCD reduced	30%	5%
37	Jumbo rolls of colour positive and colour negative films - BCD reduced	25%	10%
37	Photographic Chemicals - BCD increased	25%	30%
37	Instant print film in rolls and in flat - ADC reduced	18%	8%
38	Bio pesticides- viz. Bacillus Thuringiensis, Bacillus Thuringiensis Kurstaki and Bacillus Sphaericus - BCD reduced	30%	5%
38	Graphite synthetic imported for the manufacture of specified diamond tools - BCD reduced	30%	20%
39	Dextran for manufacture of artificial plasma - BCD reduced	30%	5%
39	Saddle tree - BCD reduced	30%	10%
44	Wood wool, wood flour - BCD reduced	30%	25%
44	Railway/ tramway sleepers of wood - BCD reduced	30%	25%
44	Wood Sawn - BCD reduced	30%	25%
44	Particle board of wood or other ligneous material - BCD increased	30%	40%
44	Fibre board of wood or other ligneous material - BCD increased	30%	40%
47	Wood pulp, rayon grade - BCD reduced	10%	5%
48	Light weight coated paper upto 51 gsm imported for printing of magazines by actual users - BCD reduced	20%	5%
48	Light weight coated paper upto 51 gsm imported for printing of magazines by actual users - SCD reduced	5%	0%
48	Light weight coated paper upto 51 gsm imported for printing of magazines by actual users - ADC reduced	18%	0%
48	Paper and paper board - BCD raised	20%	30%
48	Filter paper and paper board - BCD raised	20%	30%
48	Standard newsprint - BCD reduced	10%	5%
48	Glazed newsprint - BCD raised	0%	5%
49	Document of Title to use software - BCD exempted	20%	0%
51	Apparel grade raw wool - SCD reduced	5%	0%
51	Fine or coarse animal hair ( not carded or combed) - SCD reduced	5%	0%
51	Waste of wool and fine or coarse animal hair including yarn waste and garnetted stock - SCD reduced	5%	0%
54	Acetate filament yarn - BCD reduced	30%	20%
54	Cuprammonium filament yarn - BCD reduced	30%	20%
69	Refractory bricks - SCD reduced	2%	0%
69	Other Refractory ceramic goods - BCD reduced and SCD exempted	40%	30%
71	Industrial diamonds (whether natural and synthetic) , in dust and powder form - BCD reduced	30%	20%
71	Gold - BCD raised	Rs 220 per 10 gm	Rs 250 per 10 gm
72	Stainless steel scrap for melting purposes - BCD reduced	10%	5%
72	Cold rolled coils - BCD raised	25%	30%
73	Stainless steel capillary tubes , for manufacturing of disposable syringes and needles- BCD reduced	30%	10%
74	Copper wrought & copper articles - BCD raised	30%	35%
81	Magnesium - SCD reduced	5%	2%
81	Cobalt alloy / metal powder imported for manufacture of specified diamond tools - BCD reduced	30%	20%
84 ( a)	Floppy disk drives, Hard disk drives and CD-Rom drives - BCD reduced and SCD exempted	10%	5%
84 (b)	Other storage devices - Different rate of BCD rationalised to a single rate	Varying rates	10%
84	Bearing housings incorporating ball or roller bearing with bore diameter more than 60 mm and parts thereof - BCD rationalised .	20%	10% + Rs 80 per kg
84	Bearing housings incorporating ball or roller bearing with bore diameter upto 60 mm and parts thereof - BCD rationalised .	20%	10% + Rs 150 per kg.
84	Textile machinery - for 25 new machinery - BCD reduced	20%	10%
84	Splitting machines for leather industry - BCD reduced and ADC exempted	20%	5%
84	Membrances and machinery required for modernisation of caustic soda units based on membrane technology - BCD reduced	25%	10%

84	Spark ignition and compression ignition engines of a kind used for motor vehicles - BCD raised	20%	30%
84	Parts of spark ignition and compression ignition engines of a kind used for motor vehicles - BCD raised	20%	30%
84	Parts and accessories of computers - SCD reduced	5%	2%
85	Specified Telecom Equipment - SCD reduced	5%	2%
85	Parts of specified Telecom Equipment - BCD reduced	Varying rates	20%
85	Parts of specified Telecom Equipment - SCD reduced	5%	2%
85	Compact Disc mechanism - BCD reduced	40%	30%
85	Solar cells and modules for the manufacture of Photo-Voltaic system - BCD reduced	30%	20%
85	Telecom software - BCD reduced	40%	30%
86	Button cells and raw material and parts required to manufacture button cells - BCD reduced	20%	10%
85	Parts of CNC system if imported for manufacture of CNC systems - BCD reduced	Varying rates	20%
85	Motors of output not exceeding 37.5W - BCD reduced	40%	20%
85	Electro mechanical hand tools for working with self- contained electric motor - BCD reduced	30%	20%
85	Integrated circuits of CIF value exceeding Rs.1000 per piece - BCD reduced and SCD exempted	10%	5%
85	Data / graphic display tubes for use in computer colour monitors – BCD reduced and SCD exempted	10%	5%
85	Deflection components for use in computer monitors - BCD reduced and SCD exempted	20%	5%
87	Crash fire tenders - ADC raised	0%	18%
91	Watches and clock movements - BCD reduced	25%	20%
98	Ship stores - Different rates of ADC rationalised to a single rate	Varying rates	18%
84,85 & 90	Capital goods used in semi-conductor manufacture - BCD reduced	20%	10%
All Chapters	Raw materials imported for servicing of aircraft - Different rates of BCD rationalised to a single rate	Varying rates	3%

#### **IV OTHER MAJOR CHANGES :**

- To extend the exemption from customs duty on specified road construction equipment for construction of all roads. So far, the exemption is available to construction of National Highways only.
- To authorise the Commissioners of Customs to condone certain procedural requirement in respect of drawback claims.
- Duty on specified textile yarn, fabrics and products and specified electronics goods covered by GATT / ITA bindings reduced.

#### **V BAGGAGE :**

- Free allowance raised from Rs 6000 to Rs 12000 per passenger returning from countries other than Nepal, Bhutan, Myanmar, or China when stay is more than three days.
- Free allowance of Rs 3000 per passenger also allowed to passengers returning from Nepal, Bhutan, Myanmar or China by air when stay is more than three days.
- Foreign tourists permitted to bring articles for gifts upto Rs 4000 without duty. So far this limit was Rs 750.

#### **VI CHANGES IN CUSTOMS ACT :**

- The provisions of section 53, 54 and 55 of the Customs Act, 1962 amended so as to also allow for the transit and transshipment of the goods in the following circumstances :
  - \* where goods have arrived in India at a land Customs station and are intended to be transhipped to another land customs station or to a port or airport outside India.
  - \* Where goods have been carried in a conveyance other than a vessel or aircraft.
  - \* Where goods that have arrived at a port or airport on a vessel or aircraft are required to be transhipped to a land Customs station.
- Section 25 of the Customs Act, 1962 amended to prescribe the date of effect of an exemption notification.
- Section 27 of the Customs Act being amended to provide for relevant date for grant of refund arising out of finalisation of provisional assessment.

#### **VII SETTLEMENT COMMISSION :**

- Legal provisions made in the Finance Bill for setting up of a settlement commission to settle certain categories of cases.

# UNION EXCISE DUTIES

## ABBREVIATIONS

AED: Additional Excise Duty

MODVAT: Modified Value Added Tax

(Unless otherwise indicated, the excise duty rates refer to basic excise duty )

**Major proposals** about Central Excise duties are the following:

### I. SSI EXEMPTION SCHEME:

- The scheme of duty exemption for SSI units is being revised as follows:

Clearance value	Present rate	Proposed Rate
Upto 30 lakhs	NIL	NIL
30 - 50 lakhs	3% *	NIL
50- 100 lakhs	5% *	5% *
100-300 lakhs	Normal duty**	Normal duty**
* without Modvat      ** with Modvat		

- SSI exemption scheme is being extended to Computers.
- Unwrought copper alloys and sheets, plates and strips of copper falling under headings 74.03 and 74.09 have been excluded from the exemption scheme for SSI units.
- Special SSI exemption schemes applicable to tread rubber, air conditioning and refrigerating machinery and cosmetics are being continued.

### II. MAJOR CHANGES IN DUTY RATES

Chapter No.	Description	CHANGE IN DUTY RATE FROM	TO
4	Butter, branded	0%	8%
4	Cheese, branded	0%	8%
4	Ghee, branded	0%	8%
4	Milk powder, other than for infant use	0%	8%
9	Packaged tea, branded	0%	8%
9	Spices, branded	0%	8%
11	Malt	8%	13%
16	Preparations of meat, fish, etc.,branded	0%	8%
21	Roasted chicory and coffee substitute	0%	8%
21	Edible preparations like sweetmeats, snacks, etc. and namkeens,if branded and manufactured in factories	0%	8%
21	Instant food mixes,branded	18%	8%
27	Motor spirit	20%	35%
28	Potassium iodate	18%	8%
30	Generic(unbranded) allopathic medicines	0%	8%
32	Writing inks	0%	18%
38	Graphite and clay mixture for making lead for pencils	18%	0%
38	Ready mix concrete	8%	0%
39	Cellophane	25%	18%
39	Resins of engineering plastics(ABS, SAN, etc.)	25%	18%
39	PVC compound	25%	18%
39	Certain articles of plastics - on clearances beyond Rs. 1 crore in a financial year and beyond Rs. 85 lakhs in 1998-99	0%	5%
39	Lay flat tubing	8%	0%
39	Jute articles made by pultrusion process	25%	0%
40	Tyres, tubes and flaps supplied for manufacture of electrically operated vehicles	8%	30%
40	Surgical and medical examination gloves of rubber	18%	8%
40	Specified tyres and tubes used on animal drawn vehicles or handcarts	0%	13%
40	Tyres, solid or cushioned and tyre flaps of rubber	25%	30%
44	100% wood free particle or fibre board made from agro-based residues	8%	0%
48	Security paper supplied to Security Printing Press, Hyderabad	18%	0%
48	Cartons, boxes, etc., but not of corrugated paper and paperboard	8%	13%
51 or 55	Shoddy yarn	5%	8%
51	Carded wool, used for making hand-spun yarn upto 10 counts (“ Lefa” )	8%	0%
52	Grey cotton fabrics captively consumed by multi-locational composite mills	0%	5%
52,54,			
55	Pleating or embossing of fabrics made from duty paid base fabrics	Varying rates	0%
54	Nylon filament yarn	30%	25%
54	Dyeing of filament yarn by non-integrated units	Rs.6 per Kg.	Rs.9 per Kg.
55	Grey fabrics (other than cotton) captively consumed by multi-locational composite mills	0%	12%

56	Jute felt	15%	0%
56	Imitation Zari (metallic yarn)	18%	0%
58	Embroidery in the piece, in strips or in motifs - compounded levy	Rs.30 per meter length of machine per shift	Rs.60 per meter length of machine per shift
59	Tyre cord fabrics - AED( in lieu of sales tax)	5%	Rs.10 per Kg.
59	Processed tyre cord fabric - AED ( in lieu of sales tax), if made from duty paid grey fabrics	5%	0%
63	Jute blankets	8%	0%
68	Bricks and blocks containing flyash or phosphogypsum to the extent of 25% or more	8%	0%
68	Cement bonded particle boards	8%	0%
68	Jute particle boards	8%	0%
68	Rice husk boards	8%	0%
68	Glass fibre reinforced gypsum boards (GRG)	8%	0%
68	Sisal fibre boards	8%	0%
68	Bagasse boards	8%	0%
68	Bricks made from red mud, press mud or blast furnace slag	8%	0%
72	Parts of power driven pumps designed for handling water, when supplied to a manufacturer	15%	0%
72	Stainless steel circles cut on job work basis subject to specified conditions	15%	0%
73	Stainless steel coin blanks supplied by Salem Steel Plant to Government Mint	15%	0%
76	Aluminium ferrules (parts of lead pencils)	15%	0%
76	Aluminium pipes of certain specifications for sprinkler equipment	15%	8%
82	Knives of heading 82.11 and 82.14	15%	8%
82	Spoons, forks, ladles, etc., of heading 82.15	0%	8%
84	Electronic pocket calculators	18%	8%
84	Turbines for hydro-electric equipment of a capacity not exceeding 15 MW	0%	8%
84	Parts supplied for manufacture of electrically operated vehicles	8%	13%
84	Effluent treatment plants	13%	8%
84	Milking machinery and their parts	0%	8%
84	Dairy machinery and their parts	0%	8%
84	Sewing machines, other than hand operated	0%	8%
84	Diesel engine sets upto 10 HP	13%	8%
85	Software, other than computer software	18%	0%
85	Recorded audio cassettes	8%	0%
85	Video cassettes intended for television broadcasting	8%	0%
85	Unrecorded audio cassettes	8%	13%
85	Pagers	18%	13%
85	Batteries supplied for manufacture of electrically operated vehicles	8%	18%
85	Battery chargers supplied for manufacture of electrically operated vehicles	8%	13%
85	Switches, plugs, sockets etc. made without power (reduced rate to apply without Modvat)	13%	8%
86	Parts of railway wagons supplied by one unit to other unit of the same manufacturer	15%	0%
87	Tractors of engine capacity not exceeding 1800 cc	0%	8%
87	Multiutility vehicles	25%	30%
90	Programmable process controllers	13%	18%
90	Medical equipment	5%	8%
90	Spectacle lenses	0%	8%
90	Intraocular lenses	0%	8%
90	Contact lenses	0%	8%
90	Frames and mountings for spectacles and goggles or the like	0%	8%
90	Sun glasses, other than powered spectacles	8%	13%
90	Pollution control equipment	5%	8%
93	Arms and ammunitions, other than for military use	18%	25%
94	Medical, surgical, dental, veterinary furniture	8%	13%
96	Slide fasteners and their parts	0%	8%
96	Rubberised coir mattresses	0%	5%

## SPECIFIC DUTIES

● <b>Cigarettes</b>			
24	(a) Non Filter Cigarettes -Not exceeding 60 mm in length	Rs. 90 per thousand	Rs.100 per thousand
	(b) Non Filter Cigarettes - Exceeding 60 mm in length but not exceeding 70 mm	Rs.350 per thousand	Rs.370 per thousand
	(c) Filter Cigarettes - Not exceeding 70 mm in length	Rs.500 per thousand	Rs.550 per thousand
	(d) Filter Cigarettes - Exceeding 70 mm in length but not exceeding 75 mm	Rs.820 per thousand	Rs.900 per thousand

(e) Filter Cigarettes - Exceeding 75 mm in length but not exceeding 85 mm	Rs.1100 per thousand	Rs.1200 per thousand
(f) Filter Cigarettes - Exceeding 85 mm in length	Rs.1350 per thousand	Rs.1470 per thousand
● <b>Matches</b>		
36 Match boxes of 50s produced in mechanised sector	Rs.2.70 per 100 boxes	Rs.2.40 per 100 boxes
Match boxes of 50s produced in semi-mechanised sector	Rs.1.25 per 100 boxes	Rs.1.10 per 100 boxes
Match boxes of 50s produced in middle sector	Rs.1.00 per 100 boxes	Rs.0.85 per 100 boxes
Match boxes of 50s produced in cottage sector	Rs.0.50 per 100 boxes	Rs.0.25 per 100 boxes
● <b>Marble</b>		
25 Marble slabs and tiles	Rs.30 per sq.mtr	Rs.40 per sq.mtr.

### III. SPECIFIC RATE OF DUTY ON COLOUR TELEVISION SETS

- Specific rates of duty fixed on Colour Television Sets in respect of which the M.R.P. is not marked on the package or when the M.R.P. is not the sole consideration for the sale:

	<b>Tariff rate</b>	<b>Effective rate</b> (Rupees per set)
TVs of screen size upto 36 cm	2000	1500
TVs of screen size exceeding 36 cm but not exceeding 54 cm	3000	2400
TVs of screen size exceeding 54 cm but not exceeding 68 cm	4000	3500
TVs of screen size exceeding 68 cm	6000	5400

### IV. ADDITIONAL DUTY OF EXCISE ON MOTOR SPIRIT (PETROL)

- A new levy called “Additional Duty of Excise(Motor Spirit)” imposed on motor spirit (petrol) at the rate of one rupee per litre.
- This will come into force from midnight of 1st and 2nd June,1998.

### V. EXCISE DUTY BASED ON M.R.P.

- Section 4A of the Central Excise Act amended - it will not apply to goods sold under exchange schemes.
- M.R.P. based valuation is being extended to:
  - \* Chocolates in any form, including drinking chocolates
  - \* Preparations of malt, cereals, flour, starch or milk
  - \* Glazed tiles
  - \* Cooking ranges and plate warmers
  - \* Razors and razor blades
  - \* Primary cells and primary batteries
  - \* Electro-mechanical domestic appliances with self contained electric motors
  - \* Shavers, hair clippers and hair removing appliances with self contained electric motors
  - \* Specified domestic electrical appliances
  - \* Radio sets including transistor sets
  - \* Electric filament or discharge lamps
  - \* Pan masala in packs of 10 gm and above.

### VI. TARIFF VALUES

- Tariff values for pan masala revised:

	<b>From</b>	<b>To</b>
Upto 2 gm	80p	Re. 1
More than 2 gm but not more than 4 gm	Rs. 1.70	Rs. 2.00
More than 4 gm but not more than 10 gm	Rs. 5.00	Rs. 6.00

### VII. CHANGES IN CENTRAL EXCISE ACT,1944

- Section 5A amended to prescribe the date of effect of an exemption notification.
- Section 9 being amended to provide for prosecution in cases of offences related to incorrect availment of MODVAT credit.
- Section 11B being amended to provide for “relevant date” in respect of refunds arising from finalisation of provisional assessments.
- Section 35B being amended to provide that the second stage appeal in respect of MODVAT cases may lie with the Government of India by way of revision application. This would take effect from a date to be notified separately.

## VIII. SERVICE TAX:

### ★ *Service tax abolished on:*

- ★ Services provided by the goods transport operators
- ★ Services provided by Pandal or Shamiana contractors
- ★ Services provided by outdoor caterers

### ⌘ *Service tax @ 5% imposed on:*

- ★ Architects
- ★ Interior decorators
- ★ Management consultants
- ★ Practising chartered accountants
- ★ Practising cost accountants
- ★ Practising company secretaries
- ★ Real estate agents and real estate consultants
- ★ Credit rating agencies
- ★ Private security / detective agencies
- ★ Market research agencies
- ★ Underwriting agencies

### ⌘ **Service tax imposed** on mechanised slaughter houses on slaughtering of bovine animals at Rs. 1000 per animal

## IX. IMPORTANT LEGISLATIVE CHANGES IN CENTRAL EXCISE AND SERVICE TAX

- MODVAT credit is being restricted to ninety five percent of the duty paid on all the inputs received in the factory of the manufacturer of final products on or after 2nd June,1998. The restriction does not apply to capital goods.
- Simplified procedure is being prescribed for refund of excise duty paid on cars and vehicles used as taxis and ambulances.
- Chapter Notes are proposed to be amended in Chapters 69 and 70 of the schedule to the Central Excise Tariff Act to make the process of printing,decorating or ornamenting of specified ceramicware and glassware as ' manufacture'.
- Simplification of provisions relating to Service Tax.
- Provisions relating to prosecution in Service Tax cases abolished.

## X. CHANGES IN MEDICINAL AND TOILET PREPARATION ACT,1955

- Duty on alcohol based toiletries levied by the Centre but collected by the States reduced from 100% to 50%

## XI. SETTLEMENT COMMISSION

- Legal provisions made in the Finance Bill for setting up of a Settlement Commission to settle certain categories of cases.

## ESTIMATED REVENUE EFFECT

*Proposals relating to changes in Customs duties are estimated to result in net gain of Rs 3304 crore in a financial year. Proposals relating to changes in excise duties result in a net gain of Rs 4229 crore in a financial year. The new services introduced in the Budget are estimated to yield a revenue of Rs 220 crore in a financial year. Revenue loss on account of abolition of Service tax on the three Services referred to above is estimated to be about Rs.410 crore in a financial year.*

*The additional levy imposed on Motor Spirit (Petrol) is estimated to result in a gain of Rs 790 crore in a financial year.*

## Memorandum showing the proposed revision of Postal Tariff (Vide Clause No. 121) of the Finance Bill (No.2), 1998

The maxima of the tariffs leviable for certain postal articles are prescribed by the First Schedule in the Indian Post Office Act, 1898. Within the maxima so prescribed in respect of such articles and in respect of other postal articles not included in the Schedule and other services, the Central Government have the power to fix the rates by notification in the Official Gazette by amending Indian Post Office Rules 1933 (vide Section 7 of the Indian Post Office Act, 1898).

2. The proposals for revision of tariffs listed in the following table relating to postal articles at serial Nos. 1 to 4 require an amendment to the First Schedule of the Indian Post Office Act, 1898 and these have been included in the Finance Bill. These changes as also the revision of tariffs for other postal services would be made by amending Indian Post office Rules, 1933.

Sl.No.	Item	Existing Tariff		Proposed Tariff
1.	Competition Post Card	For a Competition Post Card	Rs.2/-	Rs.3/-
2.	Letter Cards	For a Letter Card	Re.1/-	Rs.1-50
3.	Letters	For a weight not exceeding 20 grams	Rs. 2/-	Rs.3/-
		For every additional 20 grams or fraction thereof	Rs.2/-	Rs.3/-
4.	Parcels	For the first 500 grams or fraction thereof	Rs.8/-	Rs.10/-
		For every additional 500 grams or fraction thereof, in excess of 500 grams	Rs.8/-	Rs.10/-
5.	Registration	Fee for Registration	Rs.10/-	Rs.12/-
6.	Insurance	Where the value of Insurance does not exceed Rs.200/-	Rs.8/-	Rs.10/-
		For every additional Rs.100/- or fraction thereof, in excess of Rs.200/-	Rs.4/-	Rs.6/-
7.	Acknowledgement	For an Acknowledgement	Re.1/-	Rs.2/-
8.	Money Order Form	For a Money Order Form	10 paise	25 paise