

THE SEVENTH SCHEDULE

(See section 129)

NOTES

1. In this Schedule, "heading", "sub-heading" and "Chapter" mean respectively a heading, sub-heading and Chapter in the First Schedule to the Central Excise Tariff Act. 5

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.

Heading No.	Sub-heading No.	Description of Goods	Rate of duty	
(1)	(2)	(3)	(4)	10
21.06	2106.00	Pan masala	23%	
24.03	2403.11	-- Other than filter cigarettes, of length not exceeding 60 millimetres	Rs.20 per thousand	
	2403.12	-- Other than filter cigarettes, of length exceeding 60 millimetres but not exceeding 70 millimetres	Rs.60 per thousand	15
	2403.13	-- 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 70 millimetres	Rs.90 per thousand	
	2403.14	-- 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	Rs.145 per thousand	20
	2403.15	-- 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	Rs.190 per thousand	25
	2403.19	-- Other	Rs.235 per thousand	
	2403.20	- Cigarettes of tobacco substitutes	Rs.150 per thousand	
24.04	2404.10	- Smoking mixtures for pipes and cigarettes	45%	30
	2404.31	-- Other than paper rolled biris, manufactured without the aid of machines	Re.1.00 per thousand	
	2404.39	-- Other	Rs.2.00 per thousand	
	2404.41	-- Chewing tobacco and preparations containing chewing tobacco	10%	35
	2404.49	-- Pan masala containing tobacco	10%	
	2404.50	- Snuff of tobacco and preparations containing snuff of tobacco in any proportion	10%	
	2404.99	-- Other	10%	