In the First Schedule to the Central Excise Tariff Act,—

(f) in Chapter 8, for NOTE 1, the following NOTE shall be substituted, namely:—

1. This Chapter does not cover:

(a) inedible nuts or fruits; or

(b) betel nut product known as “Supari” of tariff item 2106 90 30.;

(2) in Chapter 21, after NOTE 5, the following NOTE shall be inserted, namely,—

6. In relation to product of tariff item 2106 90 30, the process of adding or mixing cardamom, copra, menthol, spices, sweetening agents or any such ingredients other than lime, katha (catechu) or tobacco to betel nut, in any form, shall amount to “manufacture”.

(3) In Chapter 58, against tariff item 5801 22 10, —

(i) in column (3), the entry “m2” shall be inserted;

(ii) in column (4), the entry “8%” shall be inserted.