

THE FOURTH SCHEDULE

(See section 115)

PART I

In the Schedule to the Central Excise Tariff Act,-

(1) in Chapter 4,-

(i) for NOTE 4, the following NOTES shall be substituted, namely :-

'4. Heading No. 04.04 applies, *inter alia*, to butter-milk, curdled milk, cream, yogurt, whey, curd, and products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter or flavoured or containing added fruit or cocoa and includes fats and oils derived from milk (e.g. milkfat, butterfat and butteroil), dehydrated butter and ghee.

5. In relation to products of this Chapter, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to "manufacture".

6. In this Chapter, "brand name" means a brand 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.;

(ii) in sub-heading No. 0401.13, for the entry in column (4), the entry "8%" shall be substituted;

(2) in Chapter 9, after NOTE 2, the following NOTES shall be inserted, namely :-

'3. Heading No. 09.03 covers spices, a group of vegetable products (including seeds, etc.), rich in essential oils and aromatic principles, and which, because of their taste, are mainly used as condiments. These products may be whole or in crushed or powdered form. The addition of other substances to spices shall not affect their inclusion in this heading provided the resulting mixtures retain the essential character of spices included in this heading. The heading also includes products commonly known as "masalas".

4. In relation to products of this Chapter, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to "manufacture".

5. In this Chapter, "brand name" means a brand 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.;

(3) in Chapter 11, in sub-heading No. 1102.00, for the entry in column (4), the entry "13%" shall be substituted;

(4) in Chapter 16, the following NOTES shall be inserted, namely :-

'1. In relation to products of this Chapter, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to "manufacture".

2. In this Chapter, "brand name" means a brand 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.;

(5) in Chapter 17, in sub-heading No. 1704.10, for the entry in column (3), the entry "- Gums, whether or not sugar coated (including chewing gum, bubblegum, and the like)" shall be substituted;

(6) in Chapter 21,-

(i) after NOTE 9, the following NOTE shall be inserted, namely :-

'10. Sub-heading Nos.2108.91 and 2108.99 include sweet meats commonly known as 'mishthans' or 'mithai' or by any other name. They also include products commonly known as 'namkeens', 'mixtures', 'bhujia', 'chabena' or by any other name. Such products remain classified in these sub-headings irrespective of the nature of their ingredients.;

(ii) in sub-heading No. 2101.30, for the entry in column (4), the entry "8%" shall be substituted;

(7) in Chapter 24, -

(i) in sub-heading No. 2403.11, for the entry in column (4), the entry "Rs.68 per thousand" shall be substituted;

(ii) in sub-heading No. 2403.12, for the entry in column (4), the entry "Rs.252 per thousand" shall be substituted;

(iii) in sub-heading No. 2403.13, for the entry in column (4), the entry "Rs.374 per thousand" shall be substituted;

(iv) in sub-heading No. 2403.14, for the entry in column (4), the entry "Rs.612 per thousand" shall be substituted;

(v) in sub-heading No. 2403.15, for the entry in column(4), the entry "Rs 816 per thousand" shall be substituted;

(8) in Chapter 25, in sub-heading Nos. 2504.21 and 2504.31, for the entry in column (4) occurring against each of them, the entry "Rs. 40 per square metre" shall be substituted;

(9) in Chapter 27, in sub-heading Nos. 2710.11, 2710.12, 2710.13 and 2710.19, for the entry in column (4) occurring against each of them, the entry "35%" shall be substituted;

(10) in Chapter 30, in sub-heading No. 3003.20, for the entry in column (4), the entry "8%" shall be substituted;

(11) In Chapter 32, in sub-heading No. 3215.10, for the entry in column (4), the entry "18%" shall be substituted.;

(12) in Chapter 38, in sub-heading No. 3824.20, for the entry in column (4), the entry "Nil" shall be substituted;

(13) in Chapter 39, in sub-heading Nos. 3903.20, 3903.30, 3905.10, 3905.20, 3905.90, 3906.10, 3906.20, 3906.90, 3907.10, 3907.20, 3907.30, 3907.40, 3907.50, 3907.60, 3907.70, 3907.80, 3907.91, 3907.99, 3908.10, 3908.90, 3909.10, 3909.20, 3909.30, 3909.40, 3909.51, 3909.52, 3909.59, 3909.60, 3910.00, 3911.10, 3911.20, 3911.90, 3912.11, 3912.12, 3912.20, 3912.31, 3912.39, 3912.90, 3913.10, 3913.20, 3913.30, 3913.90 and 3914.00, for the entry in column (4) occurring against each of them, the entry "18%" shall be substituted;

(14) in Chapter 40, in sub-heading No. 4012.90, for the entry in column (4), the entry "30%" shall be substituted;

(15) in Chapter 48,-

(i) for NOTE 3, the following NOTE shall be substituted, namely:-

'3. For the purposes of this Chapter, "newsprint" means newsprint as defined by the Central Government by notification published in the Official Gazette.;

(ii) in sub-heading No. 4819.19, for the entry in column (4), the entry "13%" shall be substituted;

(16) in Chapter 51, in sub-heading No. 5106.11, for the entry in column (4), the entry "8%" shall be substituted ;

(17) in Chapter 54, in sub-heading Nos. 5402.10, 5402.31, 5402.41, 5402.51 and 5402.61, for the entry in column (4) occurring against each of them, the entry "25%" shall be substituted;

(18) in Chapter 64, -

(i) in NOTE 2, after clause (b), the following clause shall be inserted, namely: -

'(c) the expression "retail sale price" has the meaning assigned to it in section 4A of the Central Excise Act, 1944 (1 of 1944).';

(ii) in sub-heading No. 6401.12, for the entry in column (3), the entry "- Of retail sale price not exceeding Rs. 125 per pair" shall be substituted;

(19) in Chapter 69, after NOTE 2, the following NOTE shall be inserted, namely :-

'3. In relation to products of heading Nos. 69.06, 69.07, 69.09, 69.10 and 69.11, the process of printing, decorating or ornamenting shall amount to "manufacture".';

(20) in Chapter 70, after NOTE 5, the following NOTE shall be inserted, namely: -

'6. In relation to products of heading Nos. 70.06, 70.07, 70.08, 70.10, 70.13 and 70.15, the process of printing, decorating or ornamenting shall amount to "manufacture".';

(21) in Chapter 82, in sub-heading No. 8215.00, for the entry in column (4), the entry "8%" shall be substituted;

(22) in Chapter 84, in sub-heading Nos.8434.10 and 8434.90, for the entry in column (4) occurring against each of them, the entry "8%" shall be substituted;

(23) in Chapter 85,-

(i) after NOTE 6, the following NOTE shall be inserted, namely :-

'7. For the purposes of this Chapter, the expression "retail sale price" has the meaning assigned to it in section 4A of the Central Excise Act, 1944 (1 of 1944).';

(ii) in sub-heading No. 8523.12, for the entry in column (4), the entry "13%" shall be substituted;

(iii) in sub-heading No. 8524.20, for the entry in column (3), the entry "- Software" shall be substituted;

(iv) in sub-heading No. 8524.32, for the entry in column (4), the entry "Nil" shall be substituted;

(v) in heading No. 85.24, sub-heading No. 8524.35 and the entries relating thereto shall be omitted;

(vi) in heading No. 85.27, sub-heading No. 8527.20 and the entries relating thereto shall be omitted;

(vii) in sub-heading No. 8539.10, for the entry in column (3), the entry “-Vacuum and gas filled bulbs of retail sale price not exceeding Rs. 20 per bulb” shall be substituted;

(24) in Chapter 87,-

- (i) in sub-heading No. 8701.10, for the entry in column (4), the entry “8%” shall be substituted;
- (ii) in sub-heading No. 8702.10, for the entry in column (4), the entry “30%” shall be substituted;
- (iii) in sub-heading No. 8706.11, for the entry in column (4), the entry “8%” shall be substituted;
- (iv) in sub-heading No. 8706.21, for the entry in column (4), the entry “30%” shall be substituted;

(25) in Chapter 90,-

- (i) in sub-heading Nos. 9001.10, 9003.11 and 9003.19, for the entry in column (4) occurring against each of them, the entry “8%” shall be substituted;
- (ii) in sub-heading No. 9004.10, for the entry in column (4), the entry “13%” shall be substituted;
- (iii) in sub-heading Nos. 9018.00, 9019.00, 9020.00, 9021.90 and 9022.10, for the entry in column (4) occurring against each of them, the entry “8%” shall be substituted;
- (iv) in sub-heading No. 9032.80, for the entry in column (4), the entry “18%” shall be substituted;

(26) in Chapter 93, in sub-heading Nos. 9302.00, 9303.00, 9304.00, 9305.00, 9306.00 and 9307.00, for the entry in column (4) occurring against each of them, the entry “25%” shall be substituted;

(27) in Chapter 94, in sub-heading No. 9402.10, for the entry in column (4), the entry “13%” shall be substituted;

(28) in Chapter 96, in sub-heading No. 9607.00, for the entry in column (4), the entry “8%” shall be substituted.

PART II

Heading No.	Sub-heading No.	Description of Goods	Rate of duty
(1)	(2)	(3)	(4)

In the Schedule to the Central Excise Tariff Act, -

(a) in Chapter 4,—

(i) in heading No.04.02, for sub-heading No. 0402.10 and the entries relating thereto, the following shall be substituted, namely:-

	“- In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power :	
0402.11	-- Put up in unit containers and bearing a brand name	8%
0402.19	-- Other	Nil”;

(ii) in heading No.04.03, for sub-heading No. 0403.10 and the entries relating thereto, the following shall be substituted, namely:-

	“- In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power :	
0403.11	-- Put up in unit containers and bearing a brand name	8%
0403.19	-- Other	Nil”;

(iii) for heading No. 04.04 and the entries relating thereto, the following shall be substituted, namely :-
“04.04

	OTHER DAIRY PRODUCE; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	
0404.11	- Ghee :	
0404.19	-- Put up in unit containers and bearing a brand name	8%
0404.90	-- Other	Nil
	- Other	Nil”;

(b) in Chapter 9,—

(i) for heading No. 09.02 and the entries relating thereto, the following shall be substituted, namely :-			
"09.02		TEA, INCLUDING TEA BAGS AND TEA WASTE	
	0902.10	- Put up in unit containers and bearing a brand name	8%
	0902.90	- Other	Nil";

(ii) for heading No. 09.03 and the entries relating thereto, the following shall be substituted, namely :-			
"09.03		SPICES	
	0903.10	- Put up in unit containers and bearing a brand name	8%
	0903.90	- Other	Nil";

(c) in Chapter 16, for heading No. 16.01 and the entries relating thereto, the following shall be substituted, namely :—

"16.01		PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, INCLUDING SAUSAGES AND SIMILAR PRODUCTS, EXTRACTS AND JUICES, PREPARED OR PRESERVED FISH AND CAVIAR AND CAVIAR SUBSTITUTES	
	1601.10	- Put up in unit containers and bearing a brand name	8%
	1601.90	- Other	Nil";

(d) in Chapter 19, for heading No. 19.05 and the entries relating thereto, the following shall be substituted, namely :—

"19.05		BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERS' WARES, WHETHER OR NOT CONTAINING COCOA, COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS	
		- Biscuits :	
	1905.11	-- In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power	8%
	1905.19	-- Other	Nil
	1905.20	- Cakes and pastry	8%
		- Waffles and wafers:	
	1905.31	-- coated with chocolate or containing chocolate	18%
	1905.39	-- Other	8%
	1905.90	- Other	Nil";

(e) in Chapter 84,—

(i) for heading No. 84.52 and the entries relating thereto, the following shall be substituted, namely:—			
"84.52		SEWING MACHINES, OTHER THAN BOOK-SEWING MACHINES OF HEADING NO. 84.40; FURNITURE, BASES AND COVERS SPECIALLY DESIGNED FOR SEWING MACHINES; SEWING MACHINE NEEDLES	
		- Sewing machines	
	8452.11	-- Hand operated	Nil
	8452.19	-- Other	8%
	8452.20	- Sewing machine needles	Nil
	8452.30	- Furniture bases and covers for sewing machines and parts thereof	Nil
	8452.90	- Other parts of sewing machines	Nil";

(f) in Chapter 85,—

(i) in heading No. 85.24, for sub-heading No. 8524.34 and the entries relating thereto, the following shall be substituted, namely:—

"8524.34	--	Video cassettes	18%";
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(ii) for heading No. 85.28, sub-heading Nos. 8528.10 and 8528.90 and the entries relating thereto, the following heading, sub-headings and the entries shall be substituted, namely:-

"85.28		TELEVISION RECEIVERS (INCLUDING VIDEO MONITORS AND VIDEO PROJECTORS), WHETHER OR NOT INCORPORATING RADIO BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS	
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8528.10	-	Colour television receivers, where-	18%
		(a) the retail sale price is declared on the package at the time of clearance from the factory of production; and	
		(b) the retail sale price declared is the sole consideration for the sale to the ultimate consumer	
	-	Colour television receivers, other;	
8528.21	--	Of screen size upto 36 cm	Rs. 2000 per set
8528.22	--	Of screen size exceeding 36 cm but not exceeding 54 cm	Rs. 3000 per set
8528.23	--	Of screen size exceeding 54 cm but not exceeding 68 cm	Rs. 4000 per set
8528.24	--	Of screen size exceeding 68 cm	Rs. 6000 per set
8528.90	-	Other	18%".