

Bill No. 69 of 2017

THE TAXATION LAWS (AMENDMENT) BILL, 2017

A

BILL

further to amend the Customs Act, 1962, the Customs Tariff Act, 1975, the Central Excise Act, 1944, the Finance Act, 2001 and the Finance Act, 2005 and to repeal certain enactments.

BE it enacted by Parliament in the Sixty-eighth Year of the Republic of India as follows:—

1. (1) This Act may be called the Taxation Laws (Amendment) Act, 2017.

Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint:

5 Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the commencement of that provision.

CHAPTER I

CUSTOMS

52 of 1962. 10 2. In the Customs Act, 1962 (hereinafter referred to as the Customs Act), in section 2, in clause (II), after the words "the area of a Customs station", the words "or a warehouse" shall be inserted.

Amendment of section 2.

Insertion of new sections 108A and 108B.
Obligation to furnish information.

3. In the Customs Act, after section 108, the following sections shall be inserted, namely:—

"108A. (1) Any person, being—

- (a) a local authority or other public body or association; or
- (b) any authority of the State Government responsible for the collection of value added tax or sales tax or any other tax relating to the goods or services; or 5
- (c) an income tax authority appointed under the provisions of the Income-tax Act, 1961; 43 of 1961.
- (d) a Banking company within the meaning of clause (a) of section 45A of the Reserve Bank of India Act, 1934; or 10 2 of 1934.
- (e) a co-operative bank within the meaning of clause (dd) of section 2 of the Deposit Insurance and Credit Guarantee Corporation Act, 1961; or 47 of 1961.
- (f) a financial institution within the meaning of clause (c), or a non-banking financial company within the meaning of clause (f), of section 45-I of the Reserve Bank of India Act, 1934; or 15 2 of 1934.
- (h) a State Electricity Board; or an electricity distribution or transmission licensee under the Electricity Act, 2003, or any other entity entrusted, as the case may be, with such functions by the Central Government or the State Government; or 36 of 2003.
- (i) the Registrar or Sub-Registrar appointed under section 6 of the Registration Act, 1908; or 20 16 of 1908.
- (j) a Registrar within the meaning of the Companies Act, 2013; or 18 of 2013.
- (k) the registering authority empowered to register motor vehicles under Chapter IV of the Motor Vehicles Act, 1988; or 59 of 1988.
- (l) the Collector referred to in clause (c) of section 3 of the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013; or 25 30 of 2013.
- (m) the recognised stock exchange referred to in clause (f) of section 2 of the Securities Contracts (Regulation) Act, 1956; or 42 of 1956.
- (n) a depository referred to in clause (e) of sub-section (1) of section 2 of the Depositories Act, 1996; or 30 22 of 1996.
- (o) the Post Master General within the meaning of clause (j) of section 2 of the Indian Post Office Act, 1898; or 6 of 1898.
- (p) the Director General of Foreign Trade within the meaning of clause (d) of section 2 of the Foreign Trade (Development and Regulation) Act, 1992; or 35 22 of 1992.
- (q) the General Manager of a Zonal Railway within the meaning of clause (18) of section 2 of the Railways Act, 1989; or 24 of 1989.
- (r) an officer of the Reserve Bank of India constituted under section 3 of the Reserve Bank of India Act, 1934, 2 of 1934.

who is responsible for maintaining record of registration or statement of accounts or holding any other information under any of the Acts specified above or under any other law for the time being in force, which is considered relevant for the purposes of this Act, shall furnish such information to the proper officer in such manner as may be prescribed by rules made under this Act. 40

(2) Where the proper officer considers that the information furnished under sub-section (1) is defective, he may intimate the defect to the person who has furnished 45

such information and give him an opportunity of rectifying the defect within a period of seven days from the date of such intimation or within such further period which, on an application made in this behalf, the proper officer may allow and if the defect is not rectified within the said period of seven days or, further period, as the case may be, so allowed, then, notwithstanding anything contained in any other provision of this Act, such information shall be deemed as not furnished and the provisions of this Act shall apply.

(3) Where a person who is required to furnish information has not furnished the same within the time specified in sub-section (1) or sub-section (2), the proper officer may serve upon him a notice requiring him to furnish such information within a period not exceeding thirty days from the date of service of the notice and such person shall furnish such information.

108B. Where the person who is required to furnish information under section 108A fails to do so within the period specified in the notice issued under sub-section (3) thereof, the proper officer may direct such person to pay, by way of penalty, a sum of one hundred rupees for each day of the period during which the failure to furnish such information continues."

Penalty for failure to furnish information return.

CHAPTER II CUSTOMS TARIFF

51 of 1975. 20 4. In the Customs Tariff Act, 1975, in section 3, —

Amendment of section 3.

(a) in sub-section (2),—

(i) in clause (ii), for item (a), the following item shall be substituted, namely:—

"(a) the duty referred to in sub-sections (1), (3), (5), (7) and (9);"

(ii) in the proviso, in sub-clause (b), item (ii) shall be omitted;

(b) in sub-section (6), in clause (ii), for item (a), the following item shall be substituted, namely:—

"(a) the duty referred to in sub-sections (5), (7) and (9);"

(c) for sub-sections (7) and (8), the following sub-sections shall be substituted, namely:—

"(7) Any article which is imported into India shall, in addition, be liable to integrated tax at such rate, not exceeding forty per cent. as is leviable under section 5 of Integrated Goods and Services Tax Act, 2017 on a like article on its supply in India, on the value of the imported article as determined under sub-section (8).

(8) For the purposes of calculating the integrated tax under sub-section (7) on any imported article where such tax is leviable at any percentage of its value, the value of the imported article shall, notwithstanding anything contained in section 14 of the Customs Act, 1962, be the aggregate of—

(a) the value of the imported article determined under sub-section (1) of section 14 of the Customs Act, 1962 or the tariff value of such article fixed under sub-section (2) of that section, as the case may be; and

(b) any duty of customs chargeable on that article under section 12 of the Customs Act, 1962, and any sum chargeable on that article under any law for the time being in force as an addition to, and in the same manner as, a duty of customs, but does not include the tax referred to in sub-section (7) or the cess referred to in sub-section (9).

(9) Any article which is imported into India shall, in addition, be liable to the goods and services tax compensation cess at such rate, as is leviable under section 8 of the Goods and Services Tax (Compensation to States) Cess Act, 2017 on a like article on its supply in India, on the value of the imported article as determined under sub-section (10). 5

(10) For the purposes of calculating the goods and services tax compensation cess under sub-section (9) on any imported article where such cess is leviable at any percentage of its value, the value of the imported article shall, notwithstanding anything contained in section 14 of the Customs Act, 1962, be the aggregate of— 10 52 of 1962.

(a) the value of the imported article determined under sub-section (1) of section 14 of the Customs Act, 1962 or the tariff value of such article fixed under sub-section (2) of that section, as the case may be; and

(b) any duty of customs chargeable on that article under section 12 of the Customs Act, 1962, and any sum chargeable on that article under any law for the time being in force as an addition to, and in the same manner as, a duty of customs, but does not include the tax referred to in sub-section (7) or the cess referred to in sub-section (9). 15

(11) The duty or tax or cess, as the case may be, chargeable under this section shall be in addition to any other duty or tax or cess, as the case may be, imposed under this Act or under any other law for the time being in force. 20

(12) The provisions of the Customs Act, 1962 and the rules and regulations made thereunder, including those relating to drawbacks, refunds and exemption from duties shall, so far as may be, apply to the duty or tax or cess, as the case may be, chargeable under this section as they apply in relation to the duties leviable under that Act." 25 52 of 1962.

CHAPTER III

CENTRAL EXCISE

Amendment of section 2. 5. In the Central Excise Act, 1944 (hereinafter referred to as the Central Excise Act), in section 2,— 30 1 of 1944.

(a) in clause (d), for the words and figures "the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985", the words "the Fourth Schedule" shall be substituted; 5 of 1986.

(b) in clause (e) the words "other than salt" shall be omitted; 35

(c) in clause (f), in sub-clause (ii), for the words and figures "the First Schedule to the Central Excise Tariff Act, 1985", the words "the Fourth Schedule" shall be substituted. 5 of 1986.

Substitution of new section for section 3. 6. In the Central Excise Act, for section 3, the following section shall be substituted, namely:— 40

Duty specified in the Fourth Schedule to be levied. "3. (1) There shall be levied and collected in such manner as may be prescribed a duty of excise to be called the Central Value Added Tax (CENVAT) on all excisable goods (excluding goods produced or manufactured in special economic zones) which are produced or manufactured in India as, and at the rates, set forth in the Fourth Schedule: 45

Provided that the duty of excise which shall be levied and collected on any excisable goods which are produced or manufactured by a hundred per cent. export-oriented undertaking and brought to any other place in India, shall be an amount equal to the aggregate of the duties of customs which would be leviable under the Customs

52 of 1962. Act, 1962 or any other law for the time being in force, on like goods produced or manufactured outside India if imported into India, and where the said duties of customs are chargeable by reference to their value, the value of such excisable goods shall, notwithstanding anything contained in any other provision of this Act, be determined in accordance with the provisions of the Customs Act, 1962 and the Customs Tariff Act, 1975.

Explanation 1.—Where in respect of any such like goods, any duty of customs leviable for the time being in force is leviable at different rates, then, such duty shall, for the purposes of this proviso, be deemed to be leviable at the highest of those rates.

10 *Explanation 2.*—For the purposes of this sub-section,—

(i) "hundred per cent. export-oriented undertaking" means an undertaking which has been approved as a hundred per cent. export-oriented undertaking by the Board appointed in this behalf by the Central Government in exercise of the powers conferred by section 14 of the Industries (Development and Regulation) Act, 1951, and the rules made under that Act;

65 of 1951. 15

(ii) "Special Economic Zone" shall have the meaning assigned to it in clause (za) of section 2 of the Special Economic Zones Act, 2005.

28 of 2005.

(2) The provisions of sub-section (1) shall apply in respect of all excisable goods which are produced or manufactured in India by or on behalf of the Government, as they apply in respect of goods which are not produced or manufactured by the Government.

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(3) The Central Government may, by notification in the Official Gazette, fix, for the purposes of levying the said duty, tariff values of any articles enumerated, either specifically or under general headings, in the Fourth Schedule as chargeable with duty *ad valorem* and may alter any tariff values for the time being in force.

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(4) The Central Government may fix different tariff values—

(a) for different classes or descriptions of the same excisable goods; or

(b) for excisable goods of the same class or description—

(i) produced or manufactured by different classes of producers or manufacturers; or

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(ii) sold to different classes of buyers:

Provided that in fixing different tariff values in respect of excisable goods falling under sub-clause (i) or sub-clause (ii), regard shall be had to the sale prices charged by the different classes of producers or manufacturers or, as the case may be, the normal practice of the wholesale trade in such goods."

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7. In the Central Excise Act, in section 3A, in *Explanation 1*, for the words and figures, "First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985", the words "Fourth Schedule" shall be substituted.

5 of 1986.

Amendment of section 3A.

8. In the Central Excise Act, after section 3A, the following sections shall be inserted, namely:—

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"3B. (1) Where, in respect of any goods, the Central Government is satisfied that the duty leviable thereon under section 3 should be increased and that circumstances exist which render it necessary to take immediate action, the Central Government may, by notification in the Official Gazette, amend the Fourth Schedule to substitute the rate of duty specified therein in respect of such goods in the following manner, namely:—

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(a) in a case where the rate of duty as specified in the Fourth Schedule as in force immediately before the issue of such notification is nil, a rate of duty not exceeding fifty per cent. *ad valorem* expressed in any form or method;

Insertion of new sections 3B and 3C. Emergency power of Central Government to increase duty of excise.

(b) in any other case, a rate of duty which shall not be more than twice the rate of duty specified in respect of such goods in the Fourth Schedule as in force immediately before the issue of the said notification:

Provided that the Central Government shall not issue any notification under this sub-section for substituting the rate of duty in respect of any goods as specified by an earlier notification issued under this sub-section by that Government before such earlier notification has been approved with or without modifications under sub-section (2). 5

Explanation.—For the purposes of this sub-section, the term "form or method", in relation to a rate of duty of excise, means the basis, including valuation, weight, number, length, area, volume or any other measure, on which the duty may be levied. 10

(2) Every notification under sub-section (1) shall be laid before each House of Parliament, if it is in session, as soon as may be after the issue of the notification, and, if it is not in session, within seven days of its re-assembly, and the Central Government shall seek the approval of Parliament to the notification by a resolution moved within a period of fifteen days beginning with the day on which the notification is so laid before the House of the People and if Parliament makes any modification in the notification or directs that the notification should cease to have effect, the notification shall thereafter have effect only in such modified form or be of no effect, as the case may be, but without prejudice to the validity of anything previously done thereunder. 15 20

(3) Any notification issued under sub-section (1), including a notification approved or modified under sub-section (2), may be rescinded by the Central Government at any time by issuing notification in the Official Gazette. 25

Power of Central Government to amend Fourth Schedule.

3C. (1) Where the Central Government is satisfied that it is necessary so to do in the public interest, it may, by notification in the Official Gazette, amend the Fourth Schedule:

Provided that such amendment shall not alter or affect in any manner the rates specified in the Fourth Schedule at which the duties of excise shall be leviable on the goods specified therein." 30

Amendment of section 38.

9. In the Central Excise Act, in section 38, after the word, figure and letter "section 3A", the word, figure and letter "section 3C" shall be inserted.

Insertion of a new section 38B.

10. In the Central Excise Act, after section 38A, the following section shall be inserted, namely:— 35

Savings of references to Chapter, heading, sub-heading and tariff item in Central Excise Tariff Act, 1985.

"38B. Notwithstanding the repeal of the Central Excise Tariff Act, 1985 by sub-section (1) of section 174 of the Central Goods and Services Tax Act, 2017, any reference to the Chapter, heading, sub-heading or tariff item, as the case may be, in the First Schedule to the said Act or in any rules or regulations made thereunder, or in any notification, circular, order or instruction issued thereunder, shall mean a reference to the Chapter, heading, sub-heading or tariff item, as the case may be, in the Fourth Schedule." 40

5 of 1986.

Substitution of new Schedule for Third Schedule.

11. In the Central Excise Act, for the Third Schedule, the Schedule specified in the First Schedule shall be substituted.

Insertion of Fourth Schedule.

12. In the Central Excise Act, after the Third Schedule, the Schedule specified in the Second Schedule shall be inserted. 45

CHAPTER IV

MISCELLANEOUS

13. In the Finance Act, 2001, in the Seventh Schedule,—

5 (a) except tariff items 2402 20 10, 2402 20 20, 2402 20 30, 2402 20 40, 2402 20 50, 2402 20 90, 2402 90 10, 2403 11 10, 2403 19 10, 2403 19 21, 2403 19 29, 2403 19 90, 2403 91 00, 2403 99 10, 2403 99 20, 2403 99 30, 2403 99 40, 2403 99 50, 2403 99 60, 2403 99 90 and 2709 00 00 and the entries relating thereto, all other heading, sub-heading, tariff items and entries relating thereto shall be omitted;

10 (b) for tariff item 27090000 and the entries relating thereto, the following tariff item and entries shall be substituted, namely:—

(1)	(2)	(3)	(4)
“27092000	Petroleum Crude	Kg.	Rs. 50 per tonne”.

14. In the Finance Act, 2005, in the Seventh Schedule, tariff item 2106 90 20 and the entries relating thereto shall be omitted.

15 15. (1) The enactments specified in the third column of the Third Schedule are hereby repealed to the extent specified in the fourth column thereof.

(2) Notwithstanding the repeal under sub-section (1), such repeal shall not—

(a) affect any other law in which the repealed enactment has been applied, incorporated or referred to;

20 (b) affect the validity, invalidity, effect or consequences of anything already done or suffered or any right, title, obligation or liability already acquired, accrued or incurred or any remedy or proceeding in respect thereof, or any release or discharge of or from any debt, penalty, obligation, liability, claim or demand, or any indemnity already granted, or the proof of any past act or thing under the repealed enactment;

25 (c) affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, privilege, restriction, exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed or recognised or derived by, in or from any enactment hereby repealed;

30 (d) revive or restore any jurisdiction, office, custom, liability, right, title, privilege, restriction, exemption, usage, practice, procedure or other matter or thing not now existing or in force.

10 of 1897. 35 (2) The mention of particular matters in sub-section (1) shall not be held to prejudice or affect the general application of section 6 of the General Clauses Act, 1897, with regard to the effect of repeals.

16. Notwithstanding the repeal of the enactments specified in the Third Schedule, the proceeds of duties levied under the said enactments immediately preceding the date appointed under sub-section (2) of section 1,—

40 (i) if collected by the collecting agencies but not paid into the Reserve Bank of India; or

(ii) if not collected by the collecting agencies,

shall be paid or as the case may be, collected and paid into the Reserve Bank of India for being credited to the Consolidated Fund of India.

Amendment of Seventh Schedule to Act 14 of 2001.

Amendment of Seventh Schedule to Act 18 of 2005.

Repeal and savings of certain enactments.

Collection and payment of arrears of duties.

THE FIRST SCHEDULE

(See section 11)

"THE THIRD SCHEDULE

[See section 2 (f) (iii)]

NOTES

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1. In this Schedule, "heading", "sub-heading" and "tariff item" mean respectively, a heading, sub-heading and tariff item in the Fourth Schedule.

2. The rules for the interpretation, the Section, Chapter Notes and the General Explanatory Notes of the Fourth Schedule shall apply to the interpretation of this Schedule.

Sl.No.	Heading, Sub-heading or Tariff item	Description of goods.	10
1.	2402 20 10 to 2402 20 90	All Goods	
2.	2403 99 10, 2403 99 20, 2403 99 30	Chewing tobacco and preparations containing chewing tobacco	
3.	2403 99 90	Pan masala containing tobacco".	

General Explanatory Notes

1. Where in column (2) of this Schedule, the description of an article or group of articles under a heading is preceded by "-", the said article or group of articles shall be taken to be a sub-classification of the article or group of articles covered by the said heading. Where, however, the description of an article or group of articles is preceded by "--", the said article or group of articles shall be taken to be a sub-classification of the immediately preceding description of the article or group of articles which has "-". Where the description of an article or group of articles is preceded by "---" or "----", the said article or group of articles shall be taken to be a sub-classification of the immediately preceding description of the article or group of articles which has "-" or "--".

2. The abbreviation "%" in column (4) of this Schedule, in relation to the rate of duty, indicates that the duty on the goods to which the entry relates shall be charged on the basis of the value of the goods fixed, defined or deemed to be, as the case may be, under or in sub-section (2), read with sub-section (3), of section 3 or section 4 or section 4A of the Central Excise Act, 1944, the duty being equal to such percentage of the value as is indicated in that column.

1 of 1944.

Additional Notes

In this Schedule,—

(1) the expression,—

(a) "heading", in respect of goods, means a description in list of tariff provisions accompanied by a four-digit number and includes all sub-headings of tariff items the first four-digits of which correspond to that number;

(b) "sub-heading", in respect of goods, means a description in the list of tariff provisions accompanied by a six-digit number and includes all tariff items the first six-digits of which correspond to that number;

(c) "tariff item" means a description of goods in the list of tariff provisions accompanying either eight-digit number and the rate of the duty of excise, or eight-digit number with blank in the column of the rate of duty;

(2) The list of tariff provisions is divided into Sections, Chapters and Sub-Chapters;

(3) In column (3), the standard unit of quantity is specified for each tariff item to facilitate the collection, comparison and analysis of trade statistics;

(4) "....." against any goods denotes that Central Excise duty under this Schedule is not leviable on such goods.

List of Abbreviations used

Abbreviations	For
1. kg.	Kilogram
2. Tu	Thousand in number

SECTION IV**TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES****NOTE**

In this Section, the expression "unit container" means a container, whether large or small (for example, tin, can, box, jar, bottle, bag or carton, drum, barrel or canister) designed to hold a predetermined quantity or number.

Chapter 24

TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

NOTES

1. 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 invented words or 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.

2. In relation to products of heading 2401 or 2402 or 2403, labelling or relabelling of containers or 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".

3. In this Chapter, "Pan masala containing tobacco", commonly known as "gutkha" or by any other name, included in tariff item 2403 99 90, means any preparation containing betelnuts and tobacco and any one or more of the following ingredients, namely:—

- (i) lime; and
(ii) kattha(catechu),

whether or not containing any other ingredients, such as cardamom, copra and menthol.

SUB-HEADING NOTE

For the purposes of sub-heading 2403 11, the expression "water pipe tobacco" means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this sub-heading.

SUPPLEMENTARY NOTES

For the purposes of this Chapter:

(1) "tobacco" means any form of tobacco, whether cured or uncured and whether manufactured or not, and includes the leaf, stalks and stems of the tobacco plant, but does not include any part of a tobacco plant while still attached to the earth.

(2) "cut-tobacco" means the prepared or processed cut-to-size tobacco which is generally blended or moisturised to a desired extent for use in the manufacture of machine-rolled cigarettes.

(3) "smoking mixtures for pipes and cigarettes" of sub-heading 2403 10 does not cover "Gudaku".

Tariff item	Description of goods	Unit	Rate of Duty
(1)	(2)	(3)	(4)
2401	Unmanufactured Tobacco; Tobacco Refuse		
2401 10	- Tobacco, not stemmed or stripped :		
2401 10 10	--- Flue cured virginia tobacco	kg.	64%
2401 10 20	--- Sun cured country (natu) tobacco	kg.	64%
2401 10 30	--- Sun cured virginia tobacco	kg.	64%
2401 10 40	--- Burley tobacco	kg.	64%

(1)	(2)	(3)	(4)
2401 10 50	--- Tobacco for manufacture of biris, not stemmed	kg.	64%
2401 10 60	--- Tobacco for manufacture of chewing tobacco	kg.	64%
2401 10 70	--- Tobacco for manufacture of cigar and cheroot	kg.	64%
2401 10 80	--- Tobacco for manufacture of hookah tobacco	kg.	64%
2401 10 90	--- Other	kg.	64%
2401 20	- <i>Tobacco, partly or wholly stemmed or stripped</i> :		
2401 20 10	--- Flue cured virginia tobacco	kg.	64%
2401 20 20	--- Sun cured country (natu) tobacco	kg.	64%
2401 20 30	--- Sun cured virginia tobacco	kg.	64%
2401 20 40	--- Burley tobacco	kg.	64%
2401 20 50	--- Tobacco for manufacture of biris	kg.	64%
2401 20 60	--- Tobacco for manufacture of chewing tobacco	kg.	64%
2401 20 70	--- Tobacco for manufacture of cigar and cheroot	kg.	64%
2401 20 80	--- Tobacco for manufacture of hookah tobacco	kg.	64%
2401 20 90	--- Other	kg.	64%
2401 30 00	- Tobacco refuse	kg.	50%
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes		
2402 10	- <i>Cigars, cheroots and cigarillos, containing tobacco:</i>		20
2402 10 10	--- Cigar and cheroots	Tu	12.5% or Rs. 4006 per thousand, whichever is higher
2402 10 20	--- Cigarillos	Tu	12.5% or Rs. 4006 per thousand, whichever is higher
2402 20	- <i>Cigarettes, containing tobacco :</i>		30
2402 20 10	--- Other than filter cigarettes, of length not exceeding 65 millimetres	Tu	Rs. 1280 per thousand
2402 20 20	--- Other than filter cigarettes, of length exceeding 65 millimetres but not exceeding 70 millimetres	Tu	Rs. 2335 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 65 millimetres	Tu	Rs. 1280 per thousand
2402 20 40	--- Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres)		40

(1)	(2)	(3)	(4)
5	or its actual length, whichever is more) exceeding 65 millimetres but not exceeding 70 millimetres	Tu	Rs. 1740 per thousand
10	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) exceeing 70 millimetres but not exceeding 75 millimetres	Tu	Rs. 2335 per thousand
	2402 20 90 --- Other	Tu	Rs. 3375 per thousand
	2402 90 - <i>Other :</i>		
15	2402 90 10 --- Cigarettes of tobacco substitutes	Tu	Rs. 3375 per thousand
20	2402 90 20 --- Cigarillos of tobacco substitutes	Tu	12.5 % or Rs. 4006 per thousand whichever is higher
25	2402 90 90 --- Other	Tu	12.5% or Rs. 4006 per thousand whichever is higher
30	2403 Other manufactured tobacco and manufactured tobacco substitutes;"Homogenised" or "Reconstituted" tobacco; Tobacco extracts and essences		
	- <i>Smoking tobacco, whether or not containing tobacco substitue in any proportion;</i>		
	2403 11 -- <i>Water pipe tobacco specified in Sub-heading Note to this Chapter:</i>		
35	2403 11 10 --- Hukkah or gudaku tobacco	kg.	60%
	2403 11 90 --- Other	kg.	60%
	2403 19 -- <i>Other</i>		
	2403 19 10 --- Smoking mixtures for pipes and cigarettes	kg.	360%
	--- <i>Biris :</i>		
40	2403 19 21 ---- Other than paper rolled biris, manufactured without the aid of machine	Tu	Rs. 12 per thousand
	2403 19 29 ---- Other	Tu	Rs. 80 per thousand
	2403 19 90 --- Other	kg.	40%
	- <i>Other :</i>		
45	2403 91 00 -- "Homogenised" or "reconstituted" tobacco	kg.	60%
	2403 99 -- <i>Other :</i>		
	2403 99 10 --- Chewing tobacco	kg.	81%
	2403 99 20 --- Preparations containing chewing tobacco	kg.	60%

(1)	(2)	(3)	(4)	
24039930	--- Jarda scented tobacco	kg.	81%	
24039940	--- Snuff	kg.	60%	
24039950	--- Preparations containing snuff	kg.	60%	
24039960	--- Tobacco extracts and essence	kg.	60%	5
24039970	--- Cut-tobacco	kg.	Rs. 70 per kg	
24039990	--- Other	kg.	81%	

SECTION V

MINERAL PRODUCTS

CHAPTER 27

10

MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES

NOTES

1. References in heading 2710 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals, but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents. 15

However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used. 20

2. In relation to lubricating oils and lubricating preparations of heading 2710, labelling or relabelling of containers or 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". 25

3. In relation to natural gas falling under heading 2711, the process of compression of natural gas (even if it does not involve liquefaction), for the purpose of marketing it as Compressed Natural Gas (CNG), for use as a fuel or for any other purpose, shall amount to "manufacture".

SUB-HEADING NOTE

30

For the purposes of sub-heading 2710 12, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210°C (ASTM D 86 method).

SUPPLEMENTARY NOTES

In this Chapter, the following expressions have the meanings hereby assigned to them:— 35

(1) "motor spirit" means any hydrocarbon oil (excluding crude mineral oil) which has its flash point below 25°C and which either by itself or in admixture with any other substance, is suitable for use as fuel in spark ignition engines. "Special boiling point spirits (tariff items 2710 12 11, 2710 12 12 and 2710 12 13)" means light oils, as defined in sub-heading Note 4, not containing any anti-knock preparations, and with a difference of not more than 60°C between the temperatures at which 5% and 90% by volume (including losses) distil; 40

(2) "natural gasoline liquid (NGL)" is a low-boiling liquid petroleum product extracted from Natural Gas;

(3) "aviation turbine fuel (ATF)" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS : 1571:1992:2000;

(4) "high speed diesel (HSD)" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS: 1460:2000;

(5) for the purposes of these additional notes, the tests prescribed have the meaning hereby assigned to them :

(a) "Flash Point" shall be determined in accordance with the test prescribed in this behalf in the rules made under the Petroleum Act, 1934;

(b) "Smoke Point" shall be determined in the apparatus known as the Smoke Point Lamp in the manner indicated in the Indian Standards Institution specification IS:1448 (p. 31)-1967 for the time being in force;

(c) "Final Boiling Point" shall be determined in the manner indicated in the Indian Standards Institution specification IS:1448 (p.18)-1967 for the time being in force;

(d) "Carbon Residue" shall be determined in the apparatus known as Ramsbottom Carbon Residue Apparatus in the manner indicated in the Indian Standards Institution specification IS:1448 (p. 8)-1967 for the time being in force;

(e) "Colour Comparison Test" shall be done in the following manner, namely:—

(i) first prepare a five per cent. weight by volume solution of Potassium Iodine (analytical reagent quality) in distilled water;

(ii) to this, add Iodine (analytical reagent quality) in requisite amount to prepare an exactly 0.04 normal Iodine solution;

(iii) thereafter, compare the colour of the mineral oil under test with the Iodine solution so prepared.

Tariff item	Description of goods	Unit	Rate of Duty
(1)	(2)	(3)	(4)
2709	Petroleum oils and oils obtained from bituminous minerals, crude.	Kg.	....
2709 10 00	- Petroleum oils and oils obtained from bituminous minerals	Kg.	....
2709 20 00	- Petroleum crude		Nil
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils		
	- <i>Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oil</i>		

(1)	(2)	(3)	(4)
271012	-- <i>Light oils and preparations:</i>		
	--- <i>Motor spirit (Commonly known as petrol):</i>		
27101211	---- Special boiling point spirits (other than benzene, toluol) with nominal boiling point range 55-115 °C	Kg.	14%+Rs. 15.00 per litre 5
27101212	---- Special boiling point spirits (other than benzene, toluene and toluol) with nominal boiling point range 63-70 °C	Kg.	14%+Rs. 15.00 per litre
27101213	---- Other Special boiling points sprits (other than benzene, benzol, toluene and toluol)	Kg.	14%+Rs. 15.00 per litre 10
27101219	---- Other	Kg.	14%+Rs. 15.00 per litre
27101220	--- Natural gasoline Liquid	Kg.	14%+Rs 15.00 per litre
27101290	--- Other	Kg.	14%+Rs 15 15.00 per litre
271019	-- <i>Other:</i>		
27101910	--- Superior Kerosene oil (SKO)	Kg.	....
27101920	--- Aviation turbine Fuel (ATF)	Kg.	14%
27101930	--- High speed diesel (HSD)	Kg.	14%+Rs 20 15.00 per litre
27101940	--- Light Diesel oil (LDO)	Kg.	....
27101950	--- Fuel oil	Kg.	....
27101960	--- Base oil	Kg.	....
27101970	--- Jute batching oil and textile oil	Kg.	.... 25
27101980	--- Lubricating oil	Kg.	....
27101990	--- Other	Kg.	....
	- Waste oil:		....
27102000	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oil obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	Kg.	.... 30 35
27109100	-- Containing Polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	Kg.	....
27109900	-- Other	Kg.	....
2711	Petroleum gases and other gaseous hydrocarbons		40
	- Liquefied:		
27111100	-- Natural gas	Kg.	14%

(1)	(2)	(3)	(4)
2711 1200	-- Propane	Kg.	.....
2711 1300	-- Butane	Kg.	.....
2711 1400	-- Ethylene, propylene, butylene and butadiene	Kg.	.....
5 2711 1900	-- Other	Kg.	.....
	- In gaseous state:		
2711 2100	-- Natural gas	Kg.	14%
2711 2900	-- Other	Kg.	.....

THE THIRD SCHEDULE

(See section 15)

Year	No.	Short title of enactments	Extent of repeal	
(1)	(2)	(3)	(4)	
1947	24	The Rubber Act, 1947	Clause (b) of sub-section (1) of section 9 and section 12	5
1951	65	The Industries (Development and Regulation) Act, 1951	Section 9	
1953	29	The Tea Act, 1953	Clause (c) of section 3, sections 25 and 26 and clause (a) of sub-section (1) of section 27	10
1974	28	The Coal Mines (Conservation and Development) Act, 1974	Sections 6, 7 and 8	
1976	56	The Beedi Workers Welfare Cess Act, 1976	The Whole	15
1977	36	The Water (Prevention and Control of Pollution) Cess Act, 1977	The whole	
1982	3	The Sugar Cess Act, 1982	The Whole	
1982	4	The Sugar Development Fund Act, 1982	Sub-section (2) of section 3	
1983	28	The Jute Manufacturers Cess Act, 1983	The Whole	20
2004	23	The Finance (No. 2) Act, 2004	Section 93	
2007	22	The Finance Act, 2007	Section 138	
2010	14	The Finance Act, 2010	Chapter VII	
2015	20	The Finance Act, 2015	Chapter VI	
2016	28	The Finance Act, 2016	Chapters VI and VII	25

STATEMENT OF OBJECTS AND REASONS

As the goods and services tax is to be introduced with effect from the 1st day of July, 2017, the following four legislations are in the process of being enacted, namely:—

- (a) the Central Goods and Services Tax Bill, 2017;
- (b) the Integrated Goods and Services Tax Bill, 2017;
- (c) the Union Territory Goods and Services Tax Bill, 2017;
- (d) the Goods and Services Tax (Compensation to the States) Bill, 2017.

2. Consequently, the central excise duty on excisable goods [other than Petroleum Crude, Motor Spirit (Petrol), High Speed Diesel, Aviation Turbine Fuel and Natural Gas], the service tax on taxable services, the value added tax on sale or purchase of goods and certain other taxes shall be subsumed in the goods and services tax. Therefore, it requires certain consequential amendments in the Customs Act, 1962, the Customs Tariff Act, 1975, the Central Excise Act, 1944, the Finance Act, 2001 and the Finance Act, 2005 and repeal of certain enactments.

3. The Customs Act, 1962 provides for removal of goods from a customs station to a warehouse without payment of duty. It is proposed to amend the said Act to include 'warehouse' in the definition of "customs area" to ensure that an importer would not be required to pay the proposed integrated goods and services tax at the time of removal of goods from a customs station to a warehouse. It is also proposed to amend the said Act to insert new provisions therein so as to provide for furnishing of information by specified persons in respect of import or export of goods, on the lines of the Income-tax Act, 1961, the Central Excise Act, 1944, Chapter V of the Finance Act, 1994 and the legislations referred to in paragraph 1.

4. The Customs Tariff Act, 1975 is proposed to be amended to provide for levy of integrated goods and service tax and goods and services tax compensation cess on imported goods, including valuation thereof, so as to provide a level playing field to the domestic industry *vis-à-vis* imported goods.

5. Consequent to the proposed repeal of the Central Excise Tariff Act, 1944 *vide* the Central Goods and Services Tax Bill, 2017, a new Schedule, namely, the Fourth Schedule is proposed to be inserted in the Central Excise Act, 1944 to provide for classification and duty rates for excisable goods, namely, Petroleum Crude, Motor Spirit (Petrol), High Speed Diesel, Aviation Turbine Fuel and Natural Gas, Tobacco and Tobacco products, which are presently covered under Chapter 24 and Chapter 27 of the Central Excise Tariff Act, 1985, so that the said Schedule will continue to attract central excise duty even after the commencement of the legislations referred to in paragraph 1. Certain consequential amendments are proposed to be made in the Central Excise Act, 1944 also relating to certain definitions, charging sections, provisions of deemed manufacture and insertion of emergency powers to increase the rate of duty, on the same lines as are presently provided in the Central Excise Tariff Act, 1985.

6. Consequent to the introduction of goods and services tax, the cesses or surcharges levied or collected as duties of central excise on excisable goods or as service tax on taxable services would become irrelevant, as the supplies of such goods [except Petroleum Crude, Motor Spirit (Petrol), High Speed Diesel, Aviation Turbine Fuel and Natural Gas, Tobacco and Tobacco products] and such services would be chargeable to goods and services tax. The proposed Bill seeks to abolish certain cesses or surcharges which are levied or collected as duty of excise or service tax under various Acts. The proposed Bill also seeks

to abolish the cess levied on water consumed by certain industries and by local authorities under the Water (Prevention and Control of Pollution) Cess Act, 1977.

7. The Bill seeks to achieve the above objectives.

NEW DELHI;
The 27th March, 2017.

ARUN JAITLEY

PRESIDENT'S RECOMMENDATION UNDER ARTICLE 117 OF
THE CONSTITUTION OF INDIA

**[Copy of D.O. No. 354/39/2017-TRU dated 27 March, 2017 from Shri Arun Jaitley,
Minister of Finance to the Secretary General, Lok Sabha]**

The President, having been informed of the subject matter of the Taxation Laws (Amendment) Bill, 2017, recommends under clause (1) and (3) of article 117 read with clause (1) of article 274 of the Constitution of India, the introduction of the Taxation Laws (Amendment) Bill, 2017 to Lok Sabha and also recommends to Lok Sabha the consideration of the Bill.

Notes on Clauses

Clause 2 of the Bill seeks to amend clause (11) of section 2 of the Customs Act, 1962 so as to include 'warehouse' in the definition of customs area to ensure that an importer is not asked to pay Integrated Goods and Services Tax at the time of removal of goods from a customs station to a warehouse.

Clause 3 of the Bill seeks to insert new sections 108A and 108B in the Customs Act, 1962, so as to provide for furnishing of such information in respect of import or export of goods, as may be prescribed by rules, by persons specified therein.

Clause 4 of the Bill seeks to amend section 3 of the Customs Tariff Act, 1975 so as to levy Integrated Goods and Service Tax and Goods and Services Tax Compensation Cess on imported goods and/or services.

Clause 5 of the Bill seeks to amend section 2 of the Central Excise Act, 1944 so as to replace the reference to the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985, with the reference to the proposed Fourth Schedule to the Central Excise Act, 1944, in the definition of "excisable goods" and "manufacture" and also to delete the reference to "salt" in the definition of "factory".

Clause 6 of the Bill seeks to amend section 3, the charging section, so as to replace the reference to the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985, with the reference to the proposed Fourth Schedule to the Central Excise Act, 1944, and to delete the provision for levy of special duty of excise provided under clause (b) of sub-section (1) of section 3.

Clause 7 of the Bill seeks to amend section 3A of the Central Excise Act, 1944, which provides for levy of central excise duty on the basis of capacity of production in respect of notified goods, so as to replace the reference to the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985, with reference to the proposed Fourth Schedule to the Central Excise Act, 1944.

Clause 8 of the Bill seeks to insert two new sections 3B and 3C pertaining to emergency power of Central Government to increase the rate of duty of Excise and power of Central Government to amend the proposed Fourth Schedule to the Central Excise Act, 1944, respectively, on the same line as they exist in the Central Excise Tariff Act, 1985.

Clause 9 of the Bill seeks to amend section 38 of the Central Excise Act, 1944 so as to enable the Central Government to lay before Parliament, the notification issued by it to amend the Fourth Schedule in exercise of the power conferred under the proposed section 3C.

Clause 10 of the Bill seeks to insert a new section 38B for savings of references to Chapter, heading, sub-heading and tariff item in Central Excise Tariff Act, 1985.

Clause 11 of the Bill seeks to substitute the Third Schedule to the Central Excise Act, 1944 with a new Schedule by omitting the entries relating to goods which would be chargeable to Goods and Services Tax.

Clause 12 of the Bill seeks to insert a new Fourth Schedule in the Central Excise Act, 1944 so as to prescribe the central excise tariff in respect of goods which would continue to be chargeable to central excise duty even after the introduction of Goods and Services Tax.

Clause 13 of the Bill seeks to amend the Seventh Schedule to the Finance Act, 2001 to retain entries relating to Tobacco and Tobacco products and petroleum oils and oils obtained from bituminous minerals, crude.

Clause 14 of the Bill seeks to amend the Seventh Schedule to the Finance Act, 2005, so as to omit the entries relating to Pan Masala.

Clause 15 of the Bill seeks to repeal certain enactments specified in the Third Schedule to the extent mentioned in the fourth column thereof.

Clause 16 of the Bill seeks to provide for collection and payment of arrears of duties notwithstanding the repeal of the enactments specified in the Third Schedule.

FINANCIAL MEMORANDUM

The Bill proposes to make certain amendments in the Customs Act, 1962, the Customs Tariff Act, 1975, the Central Excise Act, 1944, the Finance Act, 2001, the Finance Act, 2005 and to repeal certain enactments which are consequential to the enactments proposed to be enacted for the introduction of goods and services tax. It does not involve any financial implication.

MEMORANDUM REGARDING DELEGATED LEGISLATION

Clause 3 of the Bill seeks to insert new sections 108A and 108B in the Customs Act, 1962. Sub-section (1) of proposed section 108A empowers the Central Government to make rules to provide for the information to be furnished by persons specified therein in respect of import or export of goods and the manner of furnishing such information.

2. The matters in respect of which rules or regulations may be made or notifications may be issued in accordance with the provisions of the Bill are matters of procedure and detail and it is not practicable to provide for them in the Bill.

3. The delegation of legislative power is, therefore, of a normal character.

ANNEXURE

EXTRACT FROM THE CUSTOMS ACT, 1962
(52 OF 1962)

* * * * *

2. In this Act, Unless the Context otherwise requires,— Definitions

* * * * *

(11) "Customs area" means the area of a customs station and includes any area in which imported goods or export goods are ordinarily kept before clearance by Customs Authorities;

* * * * *

EXTRACTS FROM THE CUSTOMS TARIFF ACT, 1975
(51 OF 1975)

* * * * *

3.(1) * * * * * Levy of

(2) For the purpose of calculating under sub-sections (1) and (3), the additional duty on any imported article, where such duty is leviable at any percentage of its value, the value of the imported article shall, notwithstanding anything contained in section 14 of the Customs Act, 1962, be the aggregate of— additional duty equal to excise duty, sales tax, local taxes and other charges.

52 of 1962

(i) * * * * *

(ii) any duty of customs chargeable on that article under section 12 of the Customs Act, 1962, and any sum chargeable on that article under any law for the time being in force as an addition to, and in the same manner as, a duty of customs, but does not include—

52 of 1962

(a) the duty referred to in sub-section (1), (3) and (5);

* * * * *

Provided that in case of an article imported into India,—

(a) * * * * *

(b) where the like article produced or manufactured in India, or in case where such like article is not so produced or manufactured, then, the class or description of articles to which the imported article belongs, is—

(i) * * * * *

(ii) the goods specified by notification in the Official Gazette under section 3 read with clause (1) of Explanation III of the Schedule to the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 the value of the imported article shall be deemed to be the retail sale price declared on the imported article less such amount of abatement, if any, from such retail sale price as the Central Government may, by notification in the Official Gazette, allow in respect of such like article under clause (2) of the said Explanation.

16 of 1955.

Explanation.—Where on any any imported article more than one retail sale price is declared, the maximum of such retail price shall be deemed to be the retail sale price for the purposes of this section.]

(6) For the purpose of calculating under sub-section (5), the additional duty on any imported article, the value of the imported article shall, notwithstanding anything contained in sub-section (2) or section 14 of the Customs Act, 1962 be the aggregate of— 52 of 1962

(i) * * * * *

(ii) any duty of customs chargeable on that article under section 12 of the Customs Act, 1962, any any sum chargeable on that article under any law for the time being in force as an addition to, and in the same manner as, a duty of customs, but does not include— 52 of 1962

- (a) the duty referred to in sub-section (5);
- (b) the safeguard duty referred to in sections 8B and 8C;
- (c) the countervailing duty referred to in section 9; and
- (d) the anti-dumping duty referred to in section 9A.

(7) The duty chargeable under this section shall be in addition to any other duty imposed under this Act or under any other law for the time being in force.

(8) The provisions of the Customs Act, 1962 and the rules and regulations made thereunder, including those relating to drawbacks, refunds and exemption from duties shall, so far as may be, apply to the duty chargeable under this section as they apply in relation to the duties leviable under that Act. 52 of 1962

EXTRACTS FROM THE CENTRAL EXCISE ACT, 1944
(1 OF 1944)

* * * * *

Definitions

In this Act, unless there is anything repugnant in the subject or context,—

(a) * * * * *

(d) "excisable goods" means goods specified in the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 as being subject to a duty of excise and includes salt; 5 of 1986

Explanation.—For the purposes of this clause, "goods" includes any article, material or substance which is capable of being bought and sold for a consideration and such goods shall be deemed to be marketable.

(e) "factory" means any premises, including the precincts thereof, wherein or in any part of which excisable goods other than salt are manufactured, or wherein or in any part of which any manufacturing process connected with the production of these goods is being carried on or is ordinarily carried on;

(ee) * * * * *

(f) "manufacture" includes any process,—

- (i) incidental or ancillary to the completion of a manufactured product;
- (ii) which is specified in relation to any goods in the Section or Chapter notes of the First Schedule to the Central Excise Tariff Act, 1985 as amounting to manufacture; or 5 of 1986

(iii) which, in relation to the goods specified in the Third Schedule, involves packing or repacking of such goods in a unit container or labelling or re-labelling of containers including the declaration or alteration of retail sale price on it or adoption of any other treatment on the goods to render the product marketable to the consumer,

and the word "manufacturer" shall be construed accordingly and shall include not only a person who employs hired labour in the production or manufacture of excisable goods, but also any person who engages in their production or manufacture on his own account.

CHAPTER II

LEVY AND COLLECTION OF DUTY

(1) There shall be levied and collected in such manner as may be prescribed,—

(a) a duty of excise to be called the Central Value Added Tax (CENVAT) on all excisable goods (excluding goods produced or manufactured in special economic zones) which are produced or manufactured in India as, and at the rates, set forth in the First Schedule to the Central Excise Tariff Act, 1985.

5 of 1986

(b) a special duty of excise, in addition to the duty of excise specified in clause (a) above, on excisable goods (excluding goods produced or manufactured in special economic zones) specified in the Second Schedule to the Central Excise Tariff Act, 1985 which are produced or manufactured in India, as, and at the rates, set forth in the said Second Schedule:

5 of 1986

Provided that the duties of excise which shall be levied and collected on any [excisable goods which are produced or manufactured,—

(i) * * * * *

(ii) by a hundred per cent export-oriented undertaking and brought to any other place in India,

shall be an amount equal to] the aggregate of the duties of customs which would be leviable under the Customs Act, 1962 or any other law for the time being in force, on like goods produced or manufactured outside India if imported into India, and where the said duties of customs are chargeable by reference to their value; the value of such excisable goods shall, notwithstanding anything contained in any other provision of this Act, be determined in accordance with the provisions of the Customs Act, 1962 and the Customs Tariff Act, 1975.

52 of 1962

52 of 1962
51 of 1975

Explanation 1.—Where in respect of any such like goods, any duty of customs leviable for the time being in force is leviable at different rates, then, such duty shall, for the purposes of this proviso, be deemed to be leviable at the highest of those rates.

Explanation 2.—In this proviso,—

(i) * * * * *

(ii) "hundred per cent export-oriented undertaking" means an undertaking which has been approved as a hundred per cent export-oriented undertaking by the Board appointed in this behalf by the Central Government in exercise of the powers conferred by section 14 of the Industries (Development and Regulation) Act, 1951, and the rules made under that Act.

65 of 1951

(iii) "Special Economic Zone" has the meaning assigned to it in clause (za) of section 2 of the Special Economic Zones Act, 2005.

28 of 2005

(1A) The provisions of sub-section (1) shall apply in respect of all excisable goods other than salt which are produced or manufactured in India by, or on behalf of, Government, as they apply in respect of goods which are not produced or manufactured by Government.

(2) The Central Government may, by notification in the Official Gazette, fix, for the purpose of levying the said duties, tariff values of any articles enumerated, either specifically or under general headings, in the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 as chargeable with duty *ad valorem* and may alter any tariff values for the time being in force.

5 of 1986

Duties specified in the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985 to be levied.

(3) Different tariff values may be fixed—

(a) for different classes or descriptions of the same excisable goods; or

(b) for excisable goods of the same class or description—

(i) produced or manufactured by different classes of producers or manufacturers; or

(ii) sold to different classes of buyers:

Provided that in fixing different tariff values in respect of excisable goods falling under sub-clause (i) or sub-clause (ii) regard shall be had to the sale prices charged by the different classes of producers or manufacturers or, as the case may be, the normal practice of the wholesale trade in such goods.

Power of Central Government to charge excise duty on the basis of capacity of production in respect of notified goods.

(3A) (1) * * * * *

Explanation 1.— For the removal of doubts, it is hereby clarified that for the purposes of section 3 of the Customs Tariff Act, 1975, the duty of excise leviable on the notified goods shall be deemed to be the duty of excise leviable on such goods under the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985, read with any notification for the time being in force.

51 of 1975

51 of 1975

* * * * *

Publication of rules and notifications and laying of rules before Parliament.

38. (1) All rules made and notifications issued under this Act shall be published in the Official Gazette.

(2) Every rule made under this Act, every notification issued under [section 3A, section 4A, sub-section (1) of section 5A, section 5B and section 11C and every order made under sub-section (2) of section 5A, other than an order relating to goods of strategic, secret, individual or personal nature, shall be laid, as soon as may be after it is made or issued, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session, or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or notification or order, or both Houses agree that the rule should not be made or notification or order should not be issued or made, the rule or notification or order shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or notification or order.

* * * * *

THE FIRST SCHEDULE

THE SECOND SCHEDULE

[See section 8]

Tobacco

THE THIRD SCHEDULE

[See section 2(f) (iii)]

NOTES

1. In this Schedule, "heading", "sub-heading" and "tariff item" mean respectively a heading, sub-heading and tariff item in the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986).

2. The rules for the interpretation of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), the Section and Chapter Notes and the General Explanatory Notes of the said First Schedule shall, apply to the interpretation of this Schedule.

S. No.	Heading, sub-heading or tariff item	Description of goods
(1)	(2)	(3)
1.	0402 91 10 or 0402 99 20	Concentrated (condensed) milk, whether sweetened or not put up in unit containers and ordinarily intended for sale
2.	1702	Preparation of other sugar
3.	1702	Sugar syrups not containing added flavouring or colouring matter, artificial honey whether or not mixed with natural honey; caramel
4.	1704	Gums, whether or not sugar coated (including chewing gum, bubble gum and the like)
5.	1704 90	All goods
6.	1805 00 00 or 1806 10 00	Cocoa powder, whether or not containing added sugar or other sweetening matter
7.	1806	Other food preparations containing cocoa.
8.	1806 90 10	Chocolates in any form, whether or not containing nuts, fruit kernels or fruits, including drinking chocolates
9.	1901 20 00 or 1901 90	All goods
10.	1902	All goods other than seviyan (Vermicelli)
11.	1904	All goods
12.	1905 31 00 or 1905 90 20	Biscuits, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power
13.	1905 32 11 or 1905 32 90	Waffles and wafers, coated with chocolate or containing chocolate
14.	1905 32 19 or 1905 32 90	All goods
15.	[2101 11 or 2101 1200]	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee
15.A	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

(1)	(2)	(3)
16.	2102	All goods
17.	2105 0000	Ice cream and other edible ice, whether or not containings cocoa
18.	2106 90 20	Pan masala, only in retail packs containing ten grams or more per pack, other than the goods containing not more than 15% betel nut by weight and not containing tobacco in any proportion
19.	2106 90 30	Betel nut powder known as "Supari"
20.	2106 90 11	Sharbat
21.	2106 10 00, 2106 90 19, 2106 90 40, 2106 90 50, 2106 90 60, 2106 90 70, 2106 90 80, 2106 90 91, 2106 90 99	Edible preparations (excluding "Prasad or prasadam"), not elsewhere specified or included, bearing a brand name
22.	2201	Waters, including natural or artificial mineral waters (excluding Aerated waters), bearing a brand name
23.	2201 10 20	Aerated waters
23A.	2202	All goods
24.	2202 10 10	Aerated waters
25.	2202 10 90	Waters, including mineral waters, bearing a brand name
26.	2209	Vinegar and substitutes for vinegar obtained from acetic acid
26A.	2402 20 10 to 2402 20 90	All goods
27.	2403 99 10, 2403 99 20, 2403 99 30	Chewing tobacco and preparations containing chewing tabacco
28.	2403 99 90	Pan masala containing tobacco
29.	2523 21 00	White cement, whether or not artificially coloured and whether or not with rapid hardening properties
29A.	2523 29	All goods
30.	2710	Lubricating oils and lubricating preparations
30A.	3002 20 or 3002 30 00	Vaccines (other than those specified under the National Immunisation Programme)
31.	3004	<p>(i) Patent or proprietary medicaments, other than those medicaments which are exclusively used in Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic;</p> <p>(ii) Medicaments (other than patent or proprietary) other than those which are exclusively used in Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemical systems.</p> <p><i>Explanation.</i>—For the purposes of this heading, "Patent or proprietary medicaments" means any drug or medicinal preparation, in whatever form, for use in the internal or external treatment of, or for the prevention of ailments in human beings or animals, which bears either on itself or on its container or both, a name which is not specified in a monograph, in a Pharmacopoeia, Formulary or other publications, namely:—</p> <p>(a) the Indian Pharmacopoeia;</p> <p>(b) the International Pharmacopoeia;</p> <p>(c) the National Formulary of India;</p>

(1)	(2)	(3)
		<p>(d) the British Pharmacopoeia;</p> <p>(e) the British Pharmaceutical Codex;</p> <p>(f) the British Veterinary Codex;</p> <p>(g) the United States Pharmacopoeia;</p> <p>(h) the National Formulary of the U.S.A.;</p> <p>(i) the Dental Formulary of the U.S.A.; and</p> <p>(j) the State Pharmacopoeia of the U.S.S.R.;</p> <p>or which is a brand name, that is, a name or a registered trade mark under the Trade Marks Act, 1999 (47 of 1999), or any other mark such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to that medicine for the purpose of indicating or so as to indicate a connection in the course of trade between the medicine and some person, having the right either as proprietor or otherwise to use the name or mark with or without any indication of the identity of that person.</p>
31A.	3004	<p>(i) Medicaments exclusively used in Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic systems, manufactured 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 Homoeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homoeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia;</p> <p>(ii) Medicaments exclusively used in Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic systems and sold under a brand name.</p> <p><i>Explanation.</i>—For the purposes of this entry, "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 medicament, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the medicament and some person using such name or mark with or without any indication of the identity of that person.</p>
32.	3204 20 or 3204 90 00	Synthetic organic products of a kind used as florescent brightening agents or as a luminophores
33.	3206	All goods other than pigments and inorganic products of a kind used as luminophores
34.	3208 or 3209 or 3210	All goods
35.	3212 90	Dyes and other colouring matter put up in forms or small packing of a kind used for domestic or laboratory purposes
36	(i) 3213 (ii) 3214	All goods All goods excluding primers (heading 3208), varnishes (heading 3209)
36A.	3215 90 10	Fountain pen ink
36B.	3215 90 20	Ball pen ink
36C.	3215 90 40	Drawing ink
37.	(i) 3303 (ii) 3304 or 3305	Perfumes and toilet waters, not containing the substances specified in Note 1(d) to this Chapter. All goods

(1)	(2)	(3)
38.	3306	Toothpaste
38A.	3306 10 10	Tooth powder
39.	3307	All goods, not containing the substances specified in Note 1(d) to this Chapter
40.	3401	All goods
41.	3401	All goods
42.	3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations based on lubricants)
43.	3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, non-wovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations) excluding waxes of heading 3404
44.	3506	Prepared glues and other prepared adhesives not elsewhere specified or included
45.	3702	All goods other than for X-ray and cinematograph films, unexposed
46.	3808	Insecticides, fungicides, herbicides, weedicides and pesticides
47.	3808	Disinfectants and similar products
47A.	3808 93 40	Plant growth regulators
48.	3814 00 10	Thinners
49.	3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils obtained from bituminous minerals
50.	3820 20 00	Anti-freezing preparations and prepared de-icing fluids
51.	3824 or 3825	Stencil correctors and other correcting fluids, ink removers put up in packing for retail sale
52.	3919	Self-adhesive tapes of plastics
53.	3923 or 3924	Insulated ware
53A.	39 or 40	Nipples for feeding bottles
53B.	4015	Surgical rubber gloves or medical examination rubber gloves
54.	4816	Carbon paper, self-copy paper, duplicator stencils, of paper
55.	4818	Cleansing or facial tissues, handkerchiefs and towels of paper pulp, paper, cellulose wadding or webs of cellulose fibres
56.	6401 to 6405	Footwear
57.	6506 10	Safety headgear
58.	6907	Vitrified tiles, whether polished or not
59.	6908	Glazed tiles
60.	7321	Cooking appliances and plate warmers
61.	7323	Pressure cookers
62.	7324	Sanitary ware of iron or steel

(1)	(2)	(3)
62A.	7310 or 7326 or any other Chapter	Mathematical boxes, geometry boxes and colour boxes, pencil sharpeners
63.	7418	Sanitary ware of copper
63A.	7607	All goods
64.	7615 10 11	Pressure cookers
65.	8212	Razor and razor blades (including razor blade blades in strips)
65A.	8215	All goods
66.	8305	Staples in strips, paper clips of base metal
67.	8414	Electric fans
68.	8415	All goods except goods specified in sub-heading 8415 20
69.	8418 21 00, 8418 29 00, 8418 30 90, 8418 69 20	All goods
70.	8421 21	Water filters and water purifiers, of a kind used for domestic purposes
70A.	8421 21 20, 8421 99 00	Water filters functioning without electricity and replaceable kits thereof
71.	8422	Dish washing machines
71A.	8443 31 00 or 8443 32	Printer, whether or not combined with the functions of copying or facsimile transmission
71B.	8443 32 60 or 8443 39 70	Facsimile machines
71C.	8443 99 51	Ink cartridges, with print head assembly
72.	8450	Household or laundry type washing machines, including machines which both wash and dry
73.	8469	Typewriters
74.	8470	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions
74A.	8471 30	All goods
74B.	8471 60	All goods
75.	8472	Stapling machines (staplers)
76.	8506	All goods other than parts falling under tariff item 8506 90 00
76A.	8508	All goods other than parts falling under tariff item 8508 70 00
77.	8509	All goods other than parts falling under tariff item 8509 90 00
78.	8510	All goods other than parts falling under tariff item 8510 90 00
79.	8513	All goods other than parts falling under tariff item 8513 90 00
80.	8516	Electric instantaneous or storage water heaters and immersion heaters, electric space heating apparatus and soil heating apparatus, electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing iron; other electro-thermic appliances of kind used for domestic purposes
81.	8517	Telephone sets including telephones with cordless handsets and for cellular networks or for other wireless networks; videophones
81A.	8517 62 30	Modems (modulators-demodulators)

(1)	(2)	(3)
81B.	8517 69 60	Set top boxes for gaining access to internet
81C.	8517	Wireless data modem cards with PCMCIA or USB or PCI express ports
81D.	8517 62	Wrist wearable devices (commonly known as smart watches)
82.	8519	All goods
83.	8521	All goods
84.	8523	All goods except goods specified in tariff items 8523 21 00, 8523 29 60 to 8523 29 90, 8523 41 20 to 8523 41 50, 8523 49 30, 8523 49 50 to 8523 49 90, 8523 52 10, 8523 59, 8523 80 20, 8523 80 30 and 8523 80 60
84A.	8523 80 20	Package software or canned software. <i>Explanation.</i> —For the purposes of this Schedule, "Packaged software or canned software" means a software developed to meet the need of variety of users, and which is intended for sale or capable of being sold off the shelf.
85 to 88.		* * *
89.	8517 or 8525 60	Mobile handsets including Cellular Phones and Radio trunking terminals
89A.	8527	Pagers
90.	8527	Radio sets including transistor 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.
91.	8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing with sound recording or reproducing apparatus or a clock
92.	8528	Television receivers (including video monitors and video projectors), whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus.
92A.	8528	Monitors of a kind solely or principally used in an automatic data processing machine
92B.	8528 71 00	Set top boxes for television sets
93.	8536 (except 8536 70 00)	All goods
94.	Chapter 85 or Chapter 94	All goods falling under heading 8539 (except lamps for automobiles), LED lights or fixtures including LED lamps falling under Chapter 85 or heading 9405
94A.	Chapter 84 or 85	Goods capable of performing two or more functions of items specified at S. Nos. 67 to 94
95.	9006	Photographic (other than cinematographic) cameras
96.	9101 or 9102	Watches other than braille watches
97.	9103 or 9105	Clocks
97A.	9603 21 00	Toothbrush
98.	9612	All goods
99.	9617	Vacuum flasks
99A.	9619	All goods

(1)	(2)	(3)
100.	Any Chapter	Parts, components, accessories and assemblies of vehicles (including chassis fitted with engines) falling under Chapter 87 excluding vehicles falling under headings 8712, 8713, 8715 and 8716
100A	Any Chapter	Parts, components, accessories and assemblies of goods falling under tariff item 8426 41 00, heading 8427, 8429 and sub-heading 8430 10
101 & 102.		* * *
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EXTRACT FROM THE FINANCE ACT, 2001

(14 OF 2001)

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THE SEVENTH SCHEDULE

(See section 136)

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.

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)
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 not exceeding 60 millimetres but not exceeding 70 millimetres	Rs. 60 per thousand
	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
	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
	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%
	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%
	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%

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EXTRACT FROM THE FINANCE ACT, 2005

(18 OF 2005)

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THE SEVENTH SCHEDULE

(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)
21069020	--- 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%
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	- <i>Cigars, cheroots and cigarillos, containing tobacco:</i>		
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. 15 per thousand
2402 20 20	--- Other than filter cigarettes, of length exceeding 60 millimeters but not exceeding 70 millimetres	Tu	Rs. 45 per thousand
2402 20 30	--- Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimeters or its actual length, whichever is more) not exceeding 70 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 millimeters or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimeters	Tu	Rs. 110 per thousand

(1)	(2)	(3)	(4)	
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 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%
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%

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further to amend the Customs Act, 1962, the Customs Tariff Act, 1975, the Central Excise Act, 1944, the Finance Act, 2001 and the Finance Act, 2005 and to repeal certain enactments.

(Shri Arun Jaitley, Minister of Finance)

GMGIPMRND—5645LS(S3)—29-03-2017.