

Finance Act 1972

Schedule III - Third Schedule

The Third Schedule

[See section 64(c)]

Part I

In the First Schedule to the Central Excises Act, -

- (i) in item No. 1A, for each of the entries in the third column against sub-items (1) and (4), the entry "One rupee per kilogram." shall be substituted;
- (ii) in Item No. 1D, for the entry in the third column, the entry "Twenty per cent. ad valorem." shall be substituted;
- (iii) in item No. 2, for the entry in the third column against sub-item (1), the entry "One hundred rupees per quintal." shall be substituted;
- (iv) in Item No. 4, -
 - (a) Under "I. Unmanufactured Tobacco -", for the entries in the third column against sub-items (1), (2), (3), (4), (5), (6) and (8), the entries "Five rupees.", "Forty rupees.", "Four rupees.", "Three rupees.", "Four rupees." and "Fifty paise." shall, respectively, be substituted;
 - (b) under "II. Manufactured tobacco -", for the entry in the third column against sub-item (2), the entry "Two hundred per cent. ad valorem." shall be substituted;
- (v) in Item No. 6, for the entry in the third column, the entry "One thousand rupees per kilolitre at fifteen degrees of Centigrade thermometer." shall be substituted;
- (vi) in item No. 7, for the entry in the third column, the entry "Three hundred rupees per kilolitre at fifteen degrees of Centigrade thermometer." shall be substituted;
- (vii) in Item No. 8, for the entry in the third column against each of the sub-items (a) and (b), the entry "Five hundred rupees per kilolitre at fifteen degrees of Centigrade thermometer." shall be substituted;
- (viii) in Item No. 9, for the entry in the third column, the entry "Two hundred rupees per kilolitre at fifteen degrees of Centigrade thermometer." shall be substituted;

(ix) in Item No. 10, for the entry in the third column, the entry "One hundred rupees per kilolitre at fifteen degrees of Centigrade thermometer." shall be substituted;

(x) in Item No. 11, for the entry in the third column against each of the sub-items (1) and (2), the entry "One hundred rupees per metric tonne." shall be substituted;

(xi) in Item No. 12, for the entry in the third column, the entry "One hundred rupees per metric tonne." shall be substituted;

(xii) in Item No. 14, for the entries in the third column against sub-items I(1)(i), I(1)(ii), I(2), I(3)(i), I(3)(ii), I(3)(iii), I(3)(iv), I(4)(i), I(4)(ii), I(4)(iii), I(4A), I(5), II(i), II(ii), III(ii) and III(iii), the entries "Thirty rupees per quintal.", "One hundred rupees per quintal.", "Twenty-five rupees per quintal.", "Twenty-five rupees per quintal.", "Forty rupees per quintal.", "Fifty paise per litre.", "One rupee and fifty paise per litre.", "One hundred rupees per quintal.", "Thirty rupees per quintal.", "One rupee per litre.", "Three hundred rupees per quintal.", "One rupee per litre, if in liquid form and Thirty rupees per quintal if in any other form.", "Fifty paise per litre.", "Twenty-five paise per litre.", "Two rupees and fifty paise per litre.", "One hundred rupees per quintal." and "Two rupees and fifty paise per litre." shall, respectively, be substituted;

(xiii) in Item No. 14BB, for the entry in the third column, the entry "Twenty per cent. ad valorem." shall be substituted;

(xiv) in Item No. 14C, for the entry in the third column, the entry "Twenty rupees per quintal." shall be substituted;

(xv) in each of the Items Nos. 14D and 14DD, for the entry in the third column, the entry "Twenty per cent. ad valorem." shall be substituted;

(xvi) in Item No. 14F, for the entry in the third column, the entry "Thirty per cent. ad valorem." shall be substituted;

(xvii) in Item No. 14HH, for the entry in the third column, the entry "Fifteen per cent. ad valorem." shall be substituted;

(xviii) in Item No. 15, for the entries in the third column against sub-items I(1), I(2), and II, the entries "Ten per cent. ad valorem.", "Twenty per cent. ad valorem." and "Ten per cent. ad valorem." shall, respectively, be substituted;

(xix) in Item No. 15A, for the entries in the third column against sub-items (1), (2), (3), and (4), the entries "Forty per cent. ad valorem.", "Forty per cent. ad valorem.", "Fifty per cent. ad valorem.", and "Fifty per cent. ad valorem." shall, respectively, be substituted;

(xx) in Item No. 16, for the entries in the third column against sub-items (1) and (3), the entries "Fifty per cent. ad valorem." and "Twenty per cent. ad valorem." shall, respectively, be substituted;

(xxi) in Item No. 16A, for the entries in the third column against sub-items (1), (2), (3) and (4), the entries "Fifty per cent. ad valorem.", "Thirty per cent. ad valorem.", "Twenty per cent. ad valorem." and "Twenty per cent. ad valorem." shall, respectively, be substituted;

(xxii) in Item No. 17, for the entries in the third column against sub-items (1), (2), (3) and (4), the entries "Two rupees per kilogram.", "One rupee per kilogram.", "Fifty paise per kilogram." and "One rupee per kilogram." shall, respectively, be substituted;

(xxiii) in Item No. 19, -

(a) in the second column, in the opening portion, -

(1) for the brackets, figures and words, -

"(ii) 40 per cent. or more by weight of silk; or

(iii) 60 per cent. or more by weight of rayon or artificial silk :",

the brackets, figures and words, -

"(ii) 40 per cent. or more by weight of silk;

(iii) 60 per cent. or more by weight of rayon or artificial silk; or

(iv) 50 per cent. or more by weight of jute (including Bimlipatam jute or mesta fibre) :",

shall be substituted;

(2) in the proviso, for the words, brackets and figures "referred to in (i) to (iii)", the words, brackets and figures "referred to in (i) to (iv)" shall be substituted;

(b) for the entry in the third column against sub-item I(1), the entry "Fifteen per cent. ad valorem." shall be substituted;

(xxiv) in Item No. 20, -

(a) in the second column, in the opening portion, -

(1) for the brackets, figures and words, -

"(iii) if it contains no cotton and no artificial silk and less than 40 per cent. by weight of silk; or

(iv) if manufactured on a handloom :",

the brackets, figures and words, -

"(iii) if it contains no cotton and no artificial silk and less than 40 per cent. by weight of silk;

(iv) if it contains 50 per cent. or more by weight of jute (including Bimlipatam jute or mesta fibre); or

(v) if manufactured on a handloom :",

shall be substituted;

(2) in the proviso, for the words, brackets and figures "referred to in (i) to (iv)", the words, brackets and figures "referred to in (i) to (v)" shall be substituted;

(b) for the entry in the third column against sub-item (1), the entry "Fifty paise per square metre." shall be substituted;

(xxv) in Item No. 21, for the entry in the third column against sub-item (1), the entry "Ten per cent. ad valorem." shall be substituted;

(xxvi) in Item No. 22, -

(a) in the second column, in the opening portion, -

(1) for the brackets, figures and words, -

"(iii) if it contains cotton and less than 60 per cent. by weight of rayon or artificial silk; or

(iv) if it contains no cotton and less than 40 per cent. by weight of wool and less than 40 per cent. by weight of rayon or artificial silk :",

the brackets, figures and words, -

"(iii) if it contains cotton and less than 60 per cent. by weight of rayon or artificial silk;

(iv) if it contains no cotton and less than 40 per cent. by weight of wool and less than 40 per cent. by weight of rayon or artificial silk; or

(v) if it contains 50 per cent. or more by weight of jute (including Bimlipatam jute or mesta fibre) :",

shall be substituted;

(2) in the proviso, for the words, brackets and figures "referred to in (i) to (iv)", the words, brackets and figures "referred to in (i) to (v)" shall be substituted;

(b) for the entry in the third column against sub-item (1), the entry "Twenty per cent. ad valorem plus rupees five per square metre." shall be substituted;

(xxvii) in Item No. 23, for the entry in the third column, the entry "Twenty-five per cent. ad valorem." shall be substituted;

(xxviii) in Item No. 23A, for the entries in the third column against sub-items (1) and (2), the entries "Twenty per cent. ad valorem." and "Ten per cent. ad valorem." shall, respectively, be substituted;

(xxix) in Item No. 25, for the entry in the third column, the entry "Fifty rupees per metric tonne." shall be substituted;

(xxx) in Item No. 26, for the entry in the third column, the entry "One hundred rupees per metric tonne." shall be substituted;

(xxxi) in Item No. 26AA, for the entries in the third column against sub-items (i), (ia), (ii), (iii), (iv) and (v), the entries "Seventy-five rupees per metric tonne plus the excise duty for the time being leviable on steel ingots.", "Seventy-five rupees per metric tonne plus the excise duty for the time being leviable on steel ingots.", "Five hundred rupees per metric tonne plus the excise duty for the time being leviable on steel ingots.", "Five hundred rupees per metric tonne plus the excise duty for the time being leviable on steel ingots.", "Five hundred rupees per metric tonne plus the excise duty for the time being leviable on pig iron or steel ingots, as the case may be" and "Two hundred rupees per metric tonne plus the excise duty for the time being leviable on steel ingots.", shall, respectively, be substituted;

(xxxii) in item No. 27, -

(a) in the second column, for the brackets, letters, words and figures, -

"(c) Foils, that is a product of thickness (excluding any backing) not exceeding 0.15 millimetre.",

the brackets, letter, words, and figures, -

"(c) Foils (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 millimetre.",

shall be substituted;

(b) for each of the entries in the third column against sub-items (a)(i), (a)(ii), (b), (c), (d), (e) and (f), the entry "Thirty per cent. ad valorem." shall be substituted;

(xxxiii) in Item No. 28, for the entry in the third column, the entry "Six hundred rupees per metric tonne." shall be substituted;

(xxxiv) in Item No. 29, for the entries in the third column against sub-items (i) and (ii), the entries "Fifteen per cent. ad valorem.", and "Ten per cent. ad valorem.", shall, respectively, be substituted;

(xxxv) in Item No. 29A, for the entries in the third column against sub-items (1), (2) and (3), the entries "Sixty per cent. ad valorem.", "Sixty per cent. ad valorem." and "Seventy-five per cent. ad valorem." shall, respectively, be substituted;

(xxxvi) in Items No. 30, for the entries in the third column against sub-items (1), (2)(i), (2)(ii), (3) and (4), the entries "Twenty per cent. ad valorem.", "Fifteen per cent. ad valorem.", "Ten per cent. ad valorem.", "Twenty per cent. ad valorem." and "Twenty per cent. ad valorem.",

shall, respectively, be substituted;

(xxxvii) in Item No. 31, for the entries in the third column against sub-items (1), (2) and (3), the entries "Twenty per cent. ad valorem.", "Twenty per cent. ad valorem." and "Twenty-five per cent. ad valorem.", shall respectively, be substituted;

(xxxviii) in Item No. 33, for the entries in the third column against sub-items (1), (2) and (3), the entries "Ten per cent. ad valorem.", "Fifteen per cent. ad valorem." and "Fifteen per cent. ad valorem." shall, respectively, be substituted;

(xxxix) in Item No. 33B, for the entry in the third column against sub-items (ii), the entry "Ten per cent. ad valorem." shall be substituted;

(xl) in Item No. 34, for the entries in the third column against sub-items (1), (2), (3), (3a) and (4), the entries "Two hundred and fifty rupees each or ten per cent. ad valorem, whichever is higher.", "One thousand and five hundred rupees each or fifteen per cent. ad valorem, whichever is higher.", "Four thousand rupees each or twenty per cent. ad valorem, whichever is higher.", "Fifteen per cent. ad valorem," and "Three thousand rupees each or fifteen per cent. ad valorem, whichever is higher.", shall respectively, be substituted;

(xli) in Item No. 37, under "II. Exposed. -", for the entries in the second and third columns, the following entries shall be substituted, namely :-

	Of a width of 30 mm. or higher	below 30 mm. width
"(1) News-reels and shorts not exceeding 500 metres.	One rupee per metre.	Fifty paise per metre.
(2) Feature films, One rupee advertisement shorts, per metre. and films not otherwise specified.	Two rupees per metre.";	

PART II

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)
In the First Schedule to the Central Excises Act, -		
(i) in Item No. 4, under "II. Manufactured tobacco -", for sub-item (1), the following sub-item shall be substituted, namely :-		

"(1) Cigars and cheroots		Twenty-five rupees per hundred.";
(ii) for Item No. 11A, the following Item shall be substituted, namely :-		
"11A. ALL PRODUCTS DERIVED FROM REFINING OF CRUDE PETROLEUM OR SHALE (WHETHER GASEOUS, LIQUID, SEMI-SOLID OR SOLID IN FORM), NOT OTHERWISE SPECIFIED, INCLUDING REFINERY GASES, LUBRICATING OIL AND GREASES, WAXES AND COKE		
(1) Mineral turpentine oil		Twenty per cent. ad valorem plus one hundred rupees per metric tonne.
(2) Liquefied petroleum gas		Two hundred and fifty rupees per metric tonne.
(3) Waxes		Twenty per cent. ad valorem plus two hundred rupees per metric tonne.
(4)Others		Twenty per cent. ad valorem.";
(iii) for Item No. 11B, the following Item shall be substituted, namely :-		
11B. BLENDED OR COMPOUNDED LUBRICATING OILS AND GREASES		Twenty per cent. ad valorem.;

"Blended or compounded lubricating oils and greases" means lubricating oils and greases obtained by straight blending of mineral oils, or by blending or compounding of mineral oils with any other ingredients.		
Explanation : The expression "mineral oil" has the meaning assigned to it in Explanation 1 to Item No. 6.		
(iv) for Item No. 18, the following Item shall be substituted, namely :-		
18. RAYON AND SYNTHETIC FIBRES AND YARN, IN OR IN RELATION TO THE MANUFACTURE OF WHICH ANY PROCESS IS ORDINARILY CARRIED ON WITH THE AID OF POWER.		Sixty rupees per kilogram.;
Explanation : "Rayon and synthetic fibres and yarn" shall be deemed to include		
(i) man-made fibres;		
(ii) spun (discontinuous) yarn containing not less than ninety per cent. by weight of man-made fibres calculated on the total fibre content;		
(iii) man-made filament (continuous) yarn; and		
(iv) man-made metallic yarn.		
(v) for Item No. 18A, the following Item shall be substituted, namely :-		
18A. COTTON TWIST, YARN AND THREAD, ALL SORTS, CONTAINING NOT LESS THAN NINETY PER CENT. BY WEIGHT OF COTTON CALCULATED ON THE TOTAL FIBRE CONTENT, WHETHER SIZED OR UNSIZED, IN ALL FORMS INCLUDING SKEINS, HANKS, COPS, CONES, BOBBINS, PIRNS, SPOOLS, REELS, CHEESES, BALLS OR ON WARP BEAMS, IN OR IN RELATION ON THE MANUFACTURE OF WHICH ANY PROCESS IS ORDINARILY CARRIED ON WITH THE AID OF POWER		

(1) of counts 29 or more		Five rupees per kilogram.
(2) of counts less than 29		One rupee per kilogram.;
Explanation : (1) "Count" means the size of grey yarn (excluding any sizing material) expressed as the number of 1000 metre hanks per one-half kilogram.		
(2) For multiple-fold yarn, "count" means the count of the basic single yarn.		
(vi) for Item No. 18B, the following Item shall be substituted, namely :-		
18B. WOOLLEN YARN, ALL SORTS INCLUDING KNITTING WOOL, CONTAINING NOT LESS THAN NINETY PER CENT. BY WEIGHT OF WOOL, CALCULATED ON THE TOTAL FIBRE CONTENT, IN OR IN RELATION TO THE MANUFACTURE OF WHICH ANY PROCESS IS ORDINARILY CARRIED ON WITH THE AID OF POWER		
(1) Worsted yarn		
(a) of 48s counts and more		Thirty per cent. ad valorem.
(b) of less than 48s counts		Twenty per cent. ad valorem.
(2) Others		Ten per cent. ad valorem.;
Explanation : "Count" means the size of single yarn expressed as the number of 560 yard hanks per pound.		
(vii) after Item No. 18B, the following Items shall be inserted, namely :-		

"18C. SILK YARN, ALL SORTS, CONTAINING NOT LESS. THAN NINETY PER CENT. BY WEIGHT OF SILK (INCLUDING SILK NOIL) CALCULATED ON THE TOTAL FIBRE CONTENT, IN OR IN RELATION TO THE MANUFACTURE OF WHICH ANY PROCESS IS ORDINARILY CARRIED ON WITH THE AID OF POWER.		Twenty per cent ad valorem.
18D. JUTE TWIST, YARN, THREAD, ROPE AND TWINE, ALL SORTS, CONTAINING NOT LESS THAN NINETY PER CENT. BY WEIGHT OF JUTE (INCLUDING BIMLIPATAM JUTE OR MESTA FIBRE) CALCULATED ON THE TOTAL FIBRE CONTENT, IN OR IN RELATION TO THE MANUFACTURE OF WHICH ANY PROCESS IS ORDINARILY CARRIED ON WHICH THE AID OF POWER.		Four hundred rupees per metric tonne.
18E. YARN, ALL SORTS, NOT ELSEWHERE SPECIFIED, IN OR IN RELATION TO THE MANUFACTURE OF WHICH ANY PROCESS IS ORDINARILY CARRIED ON WITH THE AID OF POWER AND CONTAINING ANY TWO OR MORE OF THE FOLLOWING FIBRES, NAMELY :-		Rupees fifty per kilogram.";
(i) cotton;		
(ii) silk;		
(iii) wool;		
(iv) jute (including Bimlipatam jute or mesta fibre); and		
(v) man-made fibres.		
(viii) for Item No. 22A, the following Item shall be substituted, namely :-		
"22A. JUTE MANUFACTURES (INCLUDING MANUFACTURES OF BIMLIPATAM JUTE OR OF MESTA FIBRE), ALL SORTS, NOT ELSEWHERE SPECIFIED, BUT EXCLUDING ANY SUCH MANUFACTURE		

(i) if it contains 40 per cent. or more by weight of wool; or		
(ii) if it contains no wool or less than 40 per cent. by weight of wool and less than 50 per cent. by weight of jute (including Bimlipatam jute or mesta fibre)		
(1) Hessians		Six hundred rupees per metric tonne.
(2) Others		Four hundred rupees per metric tonne.";
(ix) after Item No. 22A, the following Item shall be inserted, namely :-		
"22AA. TEXTILE FABRICS, NOT ELSEWHERE SPECIFIED, AND CONTAINING ANY TWO OR MORE OF THE FOLLOWING FIBRES, NAMELY :-		Fifteen per cent. ad valorem.";
(i) Cotton;		
(ii) silk;		
(iii) wool;		
(iv) jute (including Bimlipatam jute or mesta fibre); and		
(v) man-made fibres.		
(x) for Item No. 33A, the following Item shall be substituted, namely :-		
"33A. WIRELESS RECEIVING SETS, ALL SORTS, INCLUDING TRANSISTOR SETS AND RADIOGRAMS, WITH OR WITHOUT LOUDSPEAKER		
(1) Broadcast television receiver sets		Twenty per cent. ad valorem.
(2) Others		Three hundred rupees per set.";

(xi) for Item No. 37B, the following Item shall be substituted, namely :-		
37B. CINEMATOGRAPH PROJECTORS AND PARTS THEREOF		
(1) Cinematograph projectors		Twenty per cent. ad valorem.
(2) Parts thereof		Thirty per cent. ad valorem.";
Explanation : For the purposes of this item, "Cinematograph projectors" means cinematograph projectors whether in a completely assembled condition or otherwise.		