

Central Excise Act, 1944

Schedule 3 - The Third Schedule

1 [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 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	Preparations 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 00 or 2101 12 00	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee
16.	2102	All goods
17.	2105 00 00	Ice cream and other edible ice, whether or not containing 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 nuts powder known as "Supari"
20.	2106 90 11	Sharbat
21.	2106 10 00,	Edible preparations (excluding "Prasad or prasadam"), not elsewhere specified or included, bearing a brand name
	2106 90 19,	
	2106 90 40,	
	2106 90 50,	
	2106 90 60,	
	2106 90 70,	
	2106 90 80,	

2106 90 91,		
2106 90 99		
22.	2201	Waters, including natural or artificial mineral waters (excluding Aerated waters), bearing a brand name
23.	2201 10 20	Aerated waters
24.	2201 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
27.	2403 99 10,	Chewing tobacco and preparations containing chewing tobacco
	2403 99 20,	
	2403 99 30	
28.	2403 99 90	Pan masala containing tobacco
29.	2523 21 00	NONE cement, whether or not artificially coloured and whether or not with rapid hardening properties
9[29A.	2523 29	All goods]

30.	2710	Lubricating oils and lubricating preparations
31.	3004	(i) Patent or proprietary medicaments, other than those medicaments which are exclusively Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic; (ii) Medicaments (other than patent or proprietary) other than those which are exclusively used in Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic systems. 'Explanation - For the purpose 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:- (a) the Indian Pharmacopoeia; (b) the International Pharmacopoeia; (c) the National Formulary of India; (d) the British Pharmacopoeia; (e) the British Pharmaceutical Codex; (f) the British Veterinary Codex; (g) the United States Pharmacopoeia; (h) the National Formulary of the U.S.A.; (i) the Dental Formulary of the U.S.A.; and (j) the State Pharmacopoeia of the U.S.S.R., 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.
32.	3204 20 or	Synthetic organic products of a kind used as florescent brightening agents or as a luminophores
	3204 90 00	
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 kind used for domestic or laboratory purposes
36.	(i) 3213	All goods
	(ii) 3214	All goods excluding primers (heading 3208), varnishes (heading 3209)

37.	(i) 3303 or 3304	Perfumes and toilet waters, not containing the substances specified in Note 1(d) to this Chapter.
	(ii) or 3305	All goods
38.	3306	Toothpaste
39.	3307	All goods, not containing the substances specified in Note 1(d) to this Chapter
40.	3401	Soaps in any form other than the following:
		(i) soap, other than for toilet use, whether or not containing medicament or disinfectant;
		(ii) soap, in or in relation to the manufacture of which no process has been carried on with the aid of power or of steam; and
		(iii) laundry soaps produced by a factory owned by the Khadi and Village Industries Commission or any organisation approved by the said Commission for the purpose of manufacture of such soaps.
41.	(i) 3401	Organic surface-active products and preparations for use as soap in the form of bars, cakes, moulded pieces of shapes
	(ii) 3402	All goods other than sulphonated castor oil, fish oil or sperm oil
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 No. 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
9[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 packings for retail sale
52.	3919	Self-adhesive tapes of plastics
53.	3923 or 3924	Insulated ware
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
63.	7418	Sanitary ware of copper
64.	7615 19 10	Pressure cookers
65.	8212	Razor and razor blades (including razor blade blanks in strips)
66.	8305	Staples in strips, paper clips of base metal
67.	8414	Electric fans
68.	8415	Window room air-conditioners and split air- conditioners of capacity up to 3 tonnes
69.	8418	Refrigerators
70.	8421	Water filters and water purifiers, of a kind used for domestic purposes
71.	8422	Dish washing machines
9[71A.	8443 3100 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, other than braille typewriters
74.	8470	Calculating machines and pocket-size data recording, reproducing and displaying machines with Calculating functions

9 [74A.	8471 30	All goods
74B	8471 60	All goods]
75.	8472	Stapling machines (Staplers)
76.	8506	Primary cells and primary batteries
2 [76A.	8508	Vacuum Cleaner with self contained electric motor]
77.	8509	3 [Electro-mechanical domestic appliances with self contained electric motor, other than vacuum cleaners of heading 8508]
78.	8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor
79.	8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512
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 a kind used for domestic purposes
81.	8517	Telephone sets including telephones with cordless handsets; video phones; 4 [****]
9 [81A.	8517 62 30	Modems (modulators-demodulators)
81B.	8517 62 60	Set top boxes for gaining access to internet]
82.	10 [8519]	All goods
83.	8521	All goods

84.	8523	5 [Unrecorded audio cassettes; recorded or unrecorded video cassettes; recorded or unrecorded magnetic discs]
85.	8 [***	***]
86.	8 [***	***]
87.	8 [***	***]
88.	8 [***	***]
6 [89.	8525 or 8517	Cellular or mobile phones
89 A.	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
9 [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.	11 [8536(except 8536 70 00)]	All goods
94.	8539	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps
95.	9006	Photographic (other than cinematographic) cameras

96.	9101 or 9102	Watches, other than braille watches
97.	9103 or 9105	Clocks
9[97A,	9603 21 00	Toothbrush]
98.	9612	All goods
99.	9617	Vacuum flasks.'
7 [100.	Any heading	Parts, components and assemblies of automobiles
12[***]		
13[***]		

1. Substituted by the Finance Act, 2005, section 81. (See Annexe).

2. Inserted by Part I of the fifth schedule of the Finance Act, 2006 w.e.f. 01.01.2007.

3. Substituted for the following words "Electro-mechanical domestic appliances with self-contained electric motor" by Part I of the fifth schedule of the Finance Act, 2006, w.e.f. 01.01.2007.

4. Omitted the word "facsimile machines" by Part I of the fifth schedule of the Finance Act, 2006, w.e.f. 01.01.2007.

5. Substituted for the following words "Unrecorded audio cassettes" by Part I of the fifth schedule of the Finance Act, 2006 w.e.f. 01.01.2007.

6. Substituted for the following by the Part I of the fifth schedule of the Finance Act, 2006, w.e.f. 01.01.2007:-

89.	8525	Pagers, cellular or mobile phones
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7. Inserted by Part II of the fifth schedule of the Finance Act, 2006 w.e.f. 01.01.2007.

8. Omitted the entries in column 2 and 3 relating to Sl. nos. 85, 86, 87 and 88 by Part II of the fifth schedule of the Finance Act, 2006, w.e.f. 01.01.2007.

8523	Video cassettes
8523	Magnetic discs
8524	Video cassettes
8524	Magnetic discs

9. Inserted by the Finance Act, 2007.

10. Substituted for "8519 or 8520" by the Finance Act, 2007.

11. Substituted for "8536" by the Finance Act, 2007.

12. Omitted by the Finance Act, 2007. Prior to omission, it read as under:-

101.	3808 30 40	Plant-growth regulator
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13. Omitted by the Finance Act, 2007. Prior to omission, it read as under:-

102.	9603 21 00	Toothbrush]
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