

Finance Act 2005

Schedule 3 - Third Schedule

THE THIRD SCHEDULE

(See section 81)

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 not sugar coated (including chewing gum, bubble gum and the like)
5.	1704 90	All goods
6.	1805 00 00 or	Cocoa powder, whether or not containing added sugar or other
	1806 10 00	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	All goods
	1901 90	
10.	1902	All goods other than seviyan (Vermicelli)
11.	1904	All goods
12.	1905 31 00 or	Biscuits, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power
	1905 90 20	

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 1200	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.	21 05 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, 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
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
27.	2403 99 10, 2403 99 20, 2403 99 30	Chewing tobacco and preparations containing chewing tobacco
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
30.	2710	Lubricating oils and lubricating preparations
30A	3004	(i) Patent or proprietary medicaments, other than those medicaments which are exclusively Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic;

(ii) 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

31.	3204 20 or	Synthetic organic products of a kind used as florescent brightening
	3204 90 00	agents or as a luminophores
32.	3206	All goods other than pigments and inorganic products of a kind used as luminophores
33.	3208 or 3209 or 3210	All goods
34.	3212 90	Dyes and other colouring matter put up in forms or small packing of kind used for domestic or laboratory purposes
35.	(i) 3213	All goods
	(ii) 3214	All goods excluding primers (heading 3208), varnishes (heading 3209)
36.	(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
37.	3306	Toothpaste
38.	3307	All goods, not containing the substances specified in Note 1 (d) to this Chapter
39.	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
40. (i)	3401	Organic surface-active products and preparations for use as soap in the form of bars, cakes, moulded pieces or shapes
(ii)	3402	All goods other than sulphonated castor oil, fish oil or sperm oilLubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations based on lubricants)
41.	3403	
42.	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
43.	3506	Prepared glues and other prepared adhesives not elsewhere specified or included
44.	3702	All goods other than for X-ray and cinematograph films, unexposed
45.	3808	Insecticides, fungicides, herbicides, weedicides and pesticides

46.	3808	Disinfectants and similar products
47.	3814 00 10	Thinners
48.	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
49.	3820 20 00	Anit-freezing preparations and prepared de-icing fluids
50.	3824 or 3825	Stencil correctors and other correcting fluids, ink removers put up in packings for retail sale
51.	3919	Self-adhesive tapes of plastics
52.	3923 or 3924	Insulated ware
53.	4816	Cabron paper, self-copy paper, duplicator stencils, of paper
54.	4818	Cleansing or facial tissues, handkerchiefs and towels of paper pulp, paper, cellulose wadding or webs of cellulose fibres
55.	6401 to 6405	Footwear
56.	6506 10	Safety headgear
57.	6907	Vitrified tiles, whether polished or not
58.	6908	Glazed tiles
59.	7321	Cooking appliances and plate warmers
60.	7323	Pressure cookers
61.	7324	Sanitary ware of iron or steel
62.	7418	Sanitary ware of copper
63.	7615 19 10	Pressure cookers
64.	8212	Razor and razor blades (including razor blade blanks in strips)
65.	8305	Staples in strips, paper clips of base metal
66.	8414	Electric fans
67.	8415	Window room air-conditioners and split air-conditioners of capacity up to 3 tonnes
68.	8418	Refrigerators
69.	8421	Water filters and water purifiers, of a kind used for domestic purposes
70.	8422	Dish washing machines
71.	8450	Household or laundry type washing machines, including machines which both wash and dry
72.	8469	Typewriters, other than braille typewriters.
73.	8470	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions
74.	8472	Stapling machines (staplers)
75.	8506	Primary cells and primary batteries
76.	8509	Electro-mechanical domestic appliances with self-contained electric motor

77.	8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor
78.	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
79.	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 long heaters) and hand dryers; electric smoothing iron; other electro-thermic appliances of a kind used for domestic purposes
80.	8517	Telephone sets including telephones with cordless handsets; video phones; facsimile machines
81.	8519 or 8520	All goods
82.	8521	All goods
83.	8523	Unrecorded audio cassettes
84.	8523	Video cassettes
85.	8523	Magnetic discs
86.	8524	Video cassettes
87.	8524	Magnetic discs
88.	8525	Pagers, cellular or mobile phones
89.	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
90.	8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing with sound recording or reproducing apparatus or a clock
91.	8528	Television receivers (including video monitors and video projectors), whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus
92.	8536	All goods
93.	8539	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps
94.	9006	Photographic (other than cinematographic) cameras
95.	9101 or 9102	Watches other than braille watches
96.	9103 or 9105	Clocks
97.	9612	All goods
98.	9617	Vacuum flasks.'