

## Finance Act 2005

### Schedule 7 - Seventh Schedule

#### 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)          |
| 2106 90 20  | --- | Pan masala                                    | kg.  | 10%          |
| 2401        |     | UNMANUFACTURED TOBACCO; TOBACCO REFUSE-       |      |              |
| 2401 10     | -   | Tobacco, not stemmed or stripped.             |      |              |
| 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%          |
|             |     | Tobacco partly or wholly stemmed or stripped: |      |              |
| 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    | -   | Cigars, cheroots and cigarillos, containing tobacco:                                                                                                                                                          |     |                         |
| 2402 10 10 | --- | Cigars and cheroots                                                                                                                                                                                           | Tu  | 10%                     |
| 2402 10 20 | --- | Cigarillos                                                                                                                                                                                                    | Tu  | 10%                     |
| 2402 20    | -   | Cigarettes containing tobacco:                                                                                                                                                                                |     |                         |
| 2402 20 10 | --- | Other than filter cigarettes, of length not exceeding 60 millimetres                                                                                                                                          | Tu  | 1[Rs. 70 per thousand]  |
| 2402 20 20 | --- | Other than filter cigarettes, of length exceeding 60 millimetres but not exceeding 70 millimetres                                                                                                             | Tu  | 1[Rs. 110 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 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 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres | Tu  | Rs.110 per thousand     |
| 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    | -   | Other :                                                                                                                                                                                                       |     |                         |
| 2403       |     | OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENISED" OR "RECONSTITUTED" TOBACCO, TOBACCO EXTRACTS AND ESSENCES                                                                      |     |                         |
| 2403 10    | -   | Smoking tobacco, whether or not containing tobacco substitutes in any proportion.                                                                                                                             |     |                         |
| 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%                     |
|            | -   | Other :                                                                                                                                                                                                       |     |                         |
| 2403 91 00 | --- | "Homogenised" or "reconstituted" tobacco                                                                                                                                                                      | kg. | 10%                     |
| 2403 99    | --  | Other :                                                                                                                                                                                                       |     |                         |
| 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%                     |

1. Substituted by the Finance Act, 2008 for the entry "Rs.15 per thousand" and "Rs.45 per thousand".

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