

Finance Act, 2006

Schedule III - Third Schedule

THE THIRD SCHEDULE

[See section 63(a)]

In the First Schedule to the Customs Tariff Act,--

(1) in Chapter 4, in tariff item 0409 00 00, for the entry in column (4), the entry "60%" shall be substituted;

(2) in Chapter 25,--

(i) for the entry in column (4) occurring against all the tariff items (except all the tariff items of headings 2504 and 2510), the entry "12.5%" shall be substituted;

(ii) for the entries in column (4) and column (5) occurring against all the tariff items of heading 2504, the entry "12.5%" and "12.5%" shall respectively be substituted;

(3) in Chapter 26, in tariff items 2620 11 00, 2620 19 00, 2620 30 10 and 2620 30 90, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;

(4) In Chapter 27 --

(i) for the entry in column (4) occurring against all the tariff items of heading 2701 (except tariff item 2701 12 00), the entry "12.5%" shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of headings 2702, 2703 and 2704, the entry "12.5%" shall be substituted;

(iii) in tariff item 2705 00 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of headings 2706, 2707 and 2708, the entry "12.5%" shall be substituted;

(v) in tariff item 2709 00 00, for the entry in column (4), the entry "5%" shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of headings 2710, 2712, 2713 and 2715, the entry "10%" shall be substituted;

(5) in Chapter 28,--

(i) for the entry in column (4) occurring against all the tariff items (except all the tariff items of headings 2801, 2802, 2803, 2804, 2805 and 2814), the entry "12.5%" shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of headings 2801, 2802, 2803, 2804 and 2805, the entry "10%" shall be substituted;

(6) in Chapter 29,--

(i) for the entry in column (4) occurring against all the tariff items (except tariff items 2902 43 00, 2905 43 00, 2905 44 00, 2917 37 00, 2933 71 00, 2936 10 00, 2936 21 00, 2936 22 10, 2936 22 90, 2936 23 10, 2936 23 90, 2936 24 00, 2936 25 00, 2936 26 10, 2936 26 90, 2936

27 00, 2936 28 00, 2936 29 10, 2936 29 20, 2936 29 30, 2936 29 40, 2936 29 50, 2936 29 90, 2936 90 00, 2937 11 00, 2937 12 00, 2937 19 00, 2937 21 00, 2937 22 00, 2937 23 00, 2937 29 00, 2937 31 00, 2937 39 00, 2937 40 00, 2937 50 00, 2937 90 00, 2939 41 10, 2939 41 20, 2939 41 90, 2939 42 00, 2939 43 00, 2939 49 00, 2939 51 00, 2939 59 00, 2941 10 10, 2941 10 20, 2941 10 30, 2941 10 40, 2941 10 50, 2941 10 90, 2941 20 10, 2941 20 90, 2941 30 10, 2941 30 20, 2941 30 90, 2941 40 00, 2941 50 00, 2941 90 11, 2941 90 12, 2941 90 13, 2941 90 14, 2941 90 19, 2941 90 20, 2941 90 30, 2941 90 40, 2941 90 50, 2941 90 60 and 2941 90 90), the entry "12.5%" shall be substituted;

(ii) in tariff items 2917 37 00 and 2933 71 00, for the entries in column (4) and column (5) occurring against each of them, the entries "12.5%" and "12.5%" shall respectively be substituted;

(iii) for the entries in column (4) and column (5) occurring against all the tariff items of headings 2936 and 2937, the entries "12.5%" and "12.5%" shall respectively be substituted;

(iv) in tariff items 2939 41 10, 2939 41 20, 2939 41 90, 2939 42 00, 2939 43 00, 2939 49 00, 2939 51 00 and 2939 59 00, for the entries in column (4) and column (5) occurring against each of them, the entries "12.5%" and "12.5%" shall respectively be substituted;

(v) for the entries in column (4) and column (5) occurring against all the tariff items of heading 2941, the entries "12.5%" and "12.5%" shall respectively be substituted;

(7) in Chapter 30,--

(i) for the entries in column (4) and column (5) occurring against all the tariff items (except all the tariff items of headings 3005 and 3006), the entries "12.5%" and "12.5%" shall respectively be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of heading 3005, the entry "12.5%" shall be substituted;

(iii) in tariff items 3006 10 10, 3006 10 20, 3006 20 00, 3006 30 00, 3006 40 00, 3006 50 00, 3006 70 00 and 3006 80 00, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;

(8) in Chapter 31, for the entry in column (4) occurring against all the tariff items (except tariff items 3102 21 00, 3102 50 00, 3104 30 00, 3105 20 00, 3105 30 00, 3105 40 00, 3105 51 00, 3105 59 00, 3105 60 00, 3105 90 10 and 3105 90 90), the entry "12.5%" shall be substituted;

(9) in Chapter 32, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(10) in Chapter 33,--

(i) for the entry in column (4) occurring against all the tariff items of sub-heading 3302 90, the entry "12.5%" shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of headings 3303, 3304, 3305, 3306 and 3307, the entry "12.5%", shall be substituted;

(11) In Chapter 34 --

(i) for the entry in column (4) occurring against all the tariff items (except tariff items 3402 11 10, 3402 11 90, 3402 12 00, 3402 13 00 and 3402 19 00), the entry "12.5%", shall be substituted;

(ii) in tariff items 3402 11 10, 3402 11 90, 3402 12 00, 3402 13 00 and 3402 19 00, for the entries in column (4) and column (5) occurring against each of them, the entries "12.5%" and "12.5%" shall respectively be substituted;

(12) in Chapter 35, for the entry in column (4) occurring against all the tariff items of headings 3506 and 3507, the entry "12.5%", shall be substituted;

(13) in Chapter 36, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(14) in Chapter 37, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(15) In Chapter 38 --

(i) for the entry in column (4) occurring against all the tariff items (except tariff items 3801 10 00, 3802 10 00, 3809 10 00, 3812 10 00, 3815 11 00, 3815 12 10, 3815 12 90, 3818 00 10, 3818 00 90, 3823 11 11, 3823 11 12, 3823 11 19, 3823 11 90, 3823 12 00, 3823 13 00, 3823 19 00, 3823 70 10, 3823 70 20, 3823 70 30, 3823 70 40, 3823 70 90, 3824 60 10 and 3824 60 90), the entry "12.5%" shall be substituted;

(ii) in tariff items 3801 10 00, 3802 10 00, 3812 10 00, 3815 11 00, 3815 12 10 and 3815 12 90, for the entries in column (4) and column (5) occurring against each of them, the entries "12.5%" and "12.5%" shall respectively be substituted;

(16) in Chapter 39, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(17) in Chapter 40, for the entry in column (4) occurring against all the tariff items (except tariff items 4001 10 10, 4001 10 20, 4001 21 00, 4001 22 00, 4001 29 10, 4001 29 20, 4001 29 30, 4001 29 40, 4001 29 90 and 4011 30 00), the entry "12.5%" shall be substituted;

(18) in Chapter 41, for the entry in column (4) occurring against all the tariff items (except all the tariff items of headings 4101, 4102 and 4103), the entry "12.5%" shall be substituted;

(19) in Chapter 42, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(20) in Chapter 43,--

(i) for the entry in column (4) occurring against all the tariff items of heading 4302 (except tariff item 4302 13 00), the entry "12.5%" shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of headings 4303 and 4304, the entry "12.5%" shall be substituted;

(21) in Chapter 44, for the entry in column (4) occurring against all the tariff items (except all the tariff items of headings 4401, 4402 and 4403), the entry "12.5%" shall be substituted;

(22) in Chapter 45, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(23) in Chapter 46, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(24) in Chapter 47, for the entry in column (4) occurring against all the tariff items of heading 4707, the entry "12.5%" shall be substituted;

(25) in Chapter 48, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(26) in Chapter 49, for the entry in column (4) occurring against all the tariff items (except tariff items 4902 10 10, 4902 10 20, 4902 90 10, 4902 90 20, 4904 00 00, 4905 10 00, 4905 91 00, 4905 99 10 and 4905 99 90), the entry "12.5%" shall be substituted;

(27) in Chapter 50, for the entry in column (4) occurring against all the tariff items of headings 5004, 5005, 5006 and 5007, the entry "12.5%" shall be substituted;

(28) in Chapter 51,--

- (i) for the entry in column (4) occurring against all the tariff items of heading 5104, the entry "12.5%" shall be substituted;
- (ii) for the entry in column (4) occurring against all the tariff items of heading 5105 (except tariff item 5105 29 10), the entry "12.5%" shall be substituted;
- (iii) for the entry in column (4) occurring against all the tariff items of headings 5106, 5107, 5108, 5109 and 5110, the entry "12.5%" shall be substituted;
- (iv) for the entry in column (4) occurring against all the tariff items of sub-heading 5111 11, the entry "12.5% or Rs. 135 per sq. metre, whichever is higher" shall be substituted;
- (v) for the entry in column (4) occurring against all the tariff items of sub-heading 5111 19, the entry "12.5% or Rs. 150 per sq. metre, whichever is higher" shall be substituted;
- (vi) for the entry in column (4) occurring against all the tariff items of sub-heading 5111 20, the entry "12.5% or Rs. 80 per sq. metre, whichever is higher" shall be substituted;
- (vii) for the entry in column (4) occurring against all the tariff items of sub-heading 5111 30, the entry "12.5% or Rs. 75 per sq. metre, whichever is higher" shall be substituted;
- (viii) for the entry in column (4) occurring against all the tariff items of sub-heading 5111 90, the entry "12.5% or Rs. 90 per sq. metre, whichever is higher" shall be substituted;
- (ix) for the entry in column (4) occurring against all the tariff items of sub-heading 5112 11, the entry "12.5% or Rs. 125 per sq. metre, whichever is higher" shall be substituted;
- (x) for the entry in column (4) occurring against all the tariff items of sub-heading 5112 19, the entry "12.5% or Rs. 155 per sq. metre, whichever is higher" shall be substituted;
- (xi) for the entry in column (4) occurring against all the tariff items of sub-heading 5112 20, the entry "12.5% or Rs. 85 per sq. metre, whichever is higher" shall be substituted;
- (xii) for the entry in column (4) occurring against all the tariff items of sub-heading 5112 30, the entry "12.5% or Rs. 110 per sq. metre, whichever is higher" shall be substituted;
- (xiii) for the entry in column (4) occurring against all the tariff items of sub-heading 5112 90, the entry "12.5% or Rs. 135 per sq. metre, whichever is higher" shall be substituted;
- (xiv) for the entry in column (4) occurring against all the tariff items of heading 5113, the entry "12.5% or Rs. 60 per sq. metre, whichever is higher" shall be substituted;

(29) in Chapter 52 --

- (i) for the entry in column (4) occurring against all the tariff items of headings 5204, 5205, 5206 and 5207, the entry "12.5%" shall be substituted;
- (ii) for the entry in column (4) occurring against all the tariff items of sub-headings 5208 11, 5208 12, 5208 13, 5208 19, 5208 21, 5208 22, 5208 23, 5208 29, 5208 31, 5208 32 and 5208 33, the entry "12.5%" shall be substituted;
- (iii) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 39, the entry "12.5% or Rs. 150 per kg., whichever is higher" shall be substituted;
- (iv) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 41, the entry "12.5% or Rs. 9 per sq. metre, whichever is higher" shall be substituted;
- (v) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 42, the entry "12.5% or Rs. 37 per sq. metre, whichever is higher" shall be substituted;
- (vi) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 43, the entry "12.5%" shall be substituted;

- (vii) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 49, the entry "12.5% or Rs. 200 per kg., whichever is higher" shall be substituted;
- (viii) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 51, the entry "12.5% or Rs. 27 per sq. metre, whichever is higher" shall be substituted;
- (ix) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 52, the entry "12.5% or Rs. 23 per sq. metre, whichever is higher" shall be substituted;
- (x) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 53, the entry "12.5% or Rs. 35 per sq. metre, whichever is higher" shall be substituted;
- (xi) for the entry in column (4) occurring against all the tariff items of sub-heading 5208 59, the entry "12.5% or Rs. 50 per sq. metre, whichever is higher" shall be substituted;
- (xii) for the entry in column (4) occurring against all the tariff items of sub-headings 5209 11 and 5209 12, the entry "12.5%" shall be substituted;
- (xiii) in tariff item 5209 19 00, for the entry in column (4), the entry "12.5%" shall be substituted;
- (xiv) for the entry in column (4) occurring against all the tariff items of sub-headings 5209 21, 5209 22 and 5209 29, the entry "12.5%" shall be substituted;
- (xv) for the entry in column (4) occurring against all the tariff items of sub-headings 5209 31, 5209 32 and 5209 39, the entry "12.5% or Rs. 150 per kg., whichever is higher" shall be substituted;
- (xvi) for the entry in column (4) occurring against all the tariff items of sub-heading 5209 41, the entry "12.5% or Rs. 32 per sq. metre, whichever is higher" shall be substituted;
- (xvii) in tariff item 5209 42 00, for the entry in column (4), the entry "12.5% or Rs. 25 per sq. metre, whichever is higher" shall be substituted;
- (xviii) for the entry in column (4) occurring against all the tariff items of sub-heading 5209 43, the entry "12.5% or Rs. 30 per sq. metre, whichever is higher" shall be substituted;
- (xix) for the entry in column (4) occurring against all the tariff items of sub-heading 5209 49, the entry "12.5% or Rs. 150 per kg., whichever is higher" shall be substituted;
- (xx) for the entry in column (4) occurring against all the tariff items of sub-headings 5209 51 and 5209 52, the entry "12.5% or Rs. 30 per sq. metre, whichever is higher" shall be substituted;
- (xxi) for the entry in column (4) occurring against all the tariff items of sub-heading 5209 59, the entry "12.5% or Rs. 38 per sq. metre, whichever is higher" shall be substituted;
- (xxii) for the entry in column (4) occurring against all the tariff items of sub-headings 5210 11 and 5210 12, the entry "12.5%" shall be substituted;
- (xxiii) in tariff item 5210 19 00, for the entry in column (4), the entry "12.5%" shall be substituted;
- (xxiv) for the entry in column (4) occurring against all the tariff items of sub-headings 5210 21, 5210 22, 5210 29, 5210 31 and 5210 32, the entry "12.5%" shall be substituted;
- (xxv) for the entry in column (4) occurring against all the tariff items of sub-heading 5210 39, the entry "12.5% or Rs. 150 per kg., whichever is higher" shall be substituted;
- (xxvi) for the entry in column (4) occurring against all the tariff items of sub-heading 5210 41, the entry "12.5% or Rs. 15 per sq. metre, whichever is higher" shall be substituted;
- (xxvii) for the entry in column (4) occurring against all the tariff items of sub-heading 5210 42, the entry "12.5% or Rs. 25 per sq. metre, whichever is higher" shall be substituted;

(xxviii) for the entry in column (4) occurring against all the tariff items of sub-heading 5210 49, the entry "12.5% or Rs. 185 per kg., whichever is higher" shall be substituted;

(xxix) for the entry in column (4) occurring against all the tariff items of sub-headings 5210 51, 5210 52 and 5210 59, the entry "12.5% or Rs. 15 per sq. metre, whichever is higher" shall be substituted;

(xxx) for the entry in column (4) occurring against all the tariff items of sub-headings 5211 11 and 5211 12, the entry "12.5%" shall be substituted;

(xxxi) in tariff item 5211 19 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(xxxii) for the entry in column (4) occurring against all the tariff items of sub-headings 5211 21, 5211 22 and 5211 29, the entry "12.5%" shall be substituted;

(xxxiii) for the entry in column (4) occurring against all the tariff items of sub-headings 5211 31, 5211 32 and 5211 39, the entry "12.5% or Rs. 150 per kg., whichever is higher" shall be substituted;

(xxxiv) for the entry in column (4) occurring against all the tariff items of sub-heading 5211 41, the entry "12.5% or Rs. 44 per sq. metre, whichever is higher" shall be substituted;

(xxxv) in tariff item 5211 42 00, for the entry in column (4), the entry "12.5% or Rs. 18 per sq. metre, whichever is higher" shall be substituted;

(xxxvi) for the entry in column (4) occurring against all the tariff items of sub-heading 5211 43, the entry "12.5% or Rs. 40 per sq. metre, whichever is higher" shall be substituted;

(xxxvii) for the entry in column (4) occurring against all the tariff items of sub-heading 5211 49, the entry "12.5% or Rs. 150 per kg., whichever is higher" shall be substituted;

(xxxviii) for the entry in column (4) occurring against all the tariff items of sub-headings 5211 51, 5211 52 and 5211 59, the entry "12.5% or Rs. 18 per sq. metre, whichever is higher" shall be substituted;

(xxxix) in tariff items 5212 11 00, 5212 12 00, 5212 13 00 and 5212 14 00, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;

(xl) in tariff item 5212 15 00, for the entry in column (4), the entry "12.5% or Rs. 165 per kg., whichever is higher" shall be substituted;

(xli) in tariff items 5212 21 00, 5212 22 00 and 5212 23 00, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;

(xlii) in tariff item 5212 24 00, for the entry in column (4), the entry "12.5% or Rs. 20 per sq. metre, whichever is higher" shall be substituted;

(xliii) in tariff item 5212 25 00, for the entry in column (4), the entry "12.5% or Rs. 165 per kg., whichever is higher" shall be substituted;

(30) in Chapter 53, for the entry in column (4) occurring against all the tariff items (except all the tariff items of headings 5301 and 5302), the entry "12.5%" shall be substituted;

(31) in Chapter 54,--

(i) for the entry in column (4) occurring against all the tariff items of headings 5401, 5402, 5403 and 5404, the entry "12.5%" shall be substituted;

(ii) in tariff item 5405 00 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of heading 5406, the entry "12.5%" shall be substituted;

- (iv) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 10, the entry "12.5% or Rs. 115 per kg., whichever is higher" shall be substituted;
- (v) for the entry in column (4) occurring against all the tariff items of sub-headings 5407 20 and 5407 30, the entry "12.5%" shall be substituted;
- (vi) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 41, the entry "12.5% or Rs. 30 per sq. metre, whichever is higher" shall be substituted;
- (vii) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 42, the entry "12.5% or Rs. 60 per sq. metre, whichever is higher" shall be substituted;
- (viii) in tariff item 5407 43 00, for the entry in column (4), the entry "12.5% or Rs. 67 per sq. metre, whichever is higher" shall be substituted;
- (ix) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 44, the entry "12.5% or Rs. 58 per sq. metre, whichever is higher" shall be substituted;
- (x) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 51, the entry "12.5% or Rs. 11 per sq. metre, whichever is higher" shall be substituted;
- (xi) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 52, the entry "12.5% or Rs. 38 per sq. metre, whichever is higher" shall be substituted;
- (xii) in tariff item 5407 53 00, for the entry in column (4), the entry "12.5% or Rs. 50 per sq. metre, whichever is higher" shall be substituted;
- (xiii) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 54, the entry "12.5% or Rs. 20 per sq. metre, whichever is higher" shall be substituted;
- (xiv) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 61, the entry "12.5% or Rs. 150 per kg., whichever is higher" shall be substituted;
- (xv) in tariff item 5407 69 00, for the entry in column (4), the entry "12.5% or Rs. 60 per sq. metre, whichever is higher" shall be substituted;
- (xvi) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 71, the entry "12.5% or Rs. 10 per sq. metre, whichever is higher" shall be substituted;
- (xvii) in tariff item 5407 72 00, for the entry in column (4), the entry "12.5% or Rs. 24 per sq. metre, whichever is higher" shall be substituted;
- (xviii) in tariff item 5407 73 00, for the entry in column (4), the entry "12.5% or Rs. 60 per sq. metre, whichever is higher" shall be substituted;
- (xix) in tariff item 5407 74 00, for the entry in column (4), the entry "12.5% or Rs. 38 per sq. metre, whichever is higher" shall be substituted;
- (xx) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 81, the entry "12.5% or Rs. 10 per sq. metre, whichever is higher" shall be substituted;
- (xxi) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 82, the entry "12.5% or Rs. 42 per sq. metre, whichever is higher" shall be substituted;
- (xxii) in tariff item 5407 83 00, for the entry in column (4), the entry "12.5% or Rs. 67 per sq. metre, whichever is higher" shall be substituted;
- (xxiii) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 84, the entry "12.5% or Rs. 38 per sq. metre, whichever is higher" shall be substituted;
- (xxiv) for the entry in column (4) occurring against all the tariff items of sub-heading 5407 91, the entry "12.5% or Rs. 15 per sq. metre, whichever is higher" shall be substituted;

(xxv) in tariff item 5407 92 00, for the entry in column (4), the entry "12.5% or Rs. 67 per sq. metre, whichever is higher" shall be substituted;

(xxvi) in tariff item 5407 93 00, for the entry in column (4), the entry "12.5% or Rs. 45 per sq. metre, whichever is higher" shall be substituted;

(xxvii) in tariff item 5407 94 00, for the entry in column (4), the entry "12.5% or Rs. 67 per sq. metre, whichever is higher" shall be substituted;

(xxviii) in tariff item 5408 10 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(xxix) for the entry in column (4) occurring against all the tariff items of sub-heading 5408 21, the entry "12.5%" shall be substituted;

(xxx) for the entry in column (4) occurring against all the tariff items of sub-heading 5408 22, the entry "12.5% or Rs. 45 per sq. metre, whichever is higher" shall be substituted;

(xxxi) in tariff item 5408 23 00, for the entry in column (4), the entry "12.5% or Rs. 47 per sq. metre, whichever is higher" shall be substituted;

(xxxii) for the entry in column (4) occurring against all the tariff items of sub-heading 5408 24, the entry "12.5% or Rs. 87 per sq. metre, whichever is higher" shall be substituted;

(xxxiii) for the entry in column (4) occurring against all the tariff items of sub-heading 5408 31, the entry "12.5% or Rs. 25 per sq. metre, whichever is higher" shall be substituted;

(xxxiv) for the entry in column (4) occurring against all the tariff items of sub-heading 5408 32, the entry "12.5% or Rs. 44 per sq. metre, whichever is higher" shall be substituted;

(xxxv) in tariff item 5408 33 00, for the entry in column (4), the entry "12.5% or Rs. 10 per sq. metre, whichever is higher" shall be substituted;

(xxxvi) for the entry in column (4) occurring against all the tariff items of sub-heading 5408 34, the entry "12.5% or Rs. 11 per sq. metre, whichever is higher" shall be substituted;

(32) in Chapter 55,--

(i) for the entry in column (4) occurring against all the tariff items of headings 5501, 5502, 5503, 5504, 5505, 5506, 5507, 5508, 5509 and 5510, the entry "12.5%" shall be substituted;

(ii) in tariff items 5511 10 00 and 5511 20 00, for the entry in column (4) occurring against each of them, the entry "12.5% or Rs. 31 per kg., whichever is higher" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of sub-heading 5511 30, the entry "12.5% or Rs. 30 per kg., whichever is higher" shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of sub-heading 5512 11, the entry "12.5%" shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of sub-heading 5512 19, the entry "12.5% or Rs. 42 per sq. metre, whichever is higher" shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of sub-heading 5512 21, the entry "12.5%" shall be substituted;

(vii) for the entry in column (4) occurring against all the tariff items of sub-heading 5512 29, the entry "12.5% or Rs. 47 per sq. metre, whichever is higher" shall be substituted;

(viii) for the entry in column (4) occurring against all the tariff items of sub-heading 5512 91, the entry "12.5%" shall be substituted;

- (ix) for the entry in column (4) occurring against all the tariff items of sub-heading 5512 99, the entry "12.5% or Rs. 65 per kg., whichever is higher" shall be substituted;
- (x) for the entry in column (4) occurring against all the tariff items of sub-headings 5513 11, 5513 12, 5513 13 and 5513 19, the entry "12.5%" shall be substituted;
- (xi) in tariff items 5513 21 00 and 5513 22 00, for the entry in column (4) occurring against each of them, the entry "12.5% or Rs. 150 per kg., whichever is higher" shall be substituted;
- (xii) in tariff item 5513 23 00, for the entry in column (4), the entry "12.5% or Rs. 125 per kg. or Rs. 25 per sq. metre, whichever is highest" shall be substituted;
- (xiii) in tariff item 5513 29 00, for the entry in column (4), the entry "12.5% or Rs. 185 per kg., whichever is higher" shall be substituted;
- (xiv) in tariff item 5513 31 00, for the entry in column (4), the entry "12.5% or Rs. 21 per sq. metre, whichever is higher" shall be substituted;
- (xv) in tariff item 5513 32 00, for the entry in column (4), the entry "12.5% or Rs. 170 per kg., whichever is higher" shall be substituted;
- (xvi) in tariff item 5513 33 00, for the entry in column (4), the entry "12.5% or Rs. 22 per sq. metre, whichever is higher" shall be substituted;
- (xvii) in tariff item 5513 39 00, for the entry in column (4), the entry "12.5% or Rs. 125 per kg. or Rs. 30 per sq. metre, whichever is highest" shall be substituted;
- (xviii) in tariff item 5513 41 00, for the entry in column (4), the entry "12.5% or Rs. 25 per sq. metre, whichever is higher" shall be substituted;
- (xix) in tariff item 5513 42 00, for the entry in column (4), the entry "12.5% or Rs. 12 per sq. metre, whichever is higher" shall be substituted;
- (xx) in tariff item 5513 43 00, for the entry in column (4), the entry "12.5% or Rs. 20 per sq. metre, whichever is higher" shall be substituted;
- (xxi) in tariff item 5513 49 00, for the entry in column (4), the entry "12.5% or Rs. 185 per kg., whichever is higher" shall be substituted;
- (xxii) for the entry in column (4) occurring against all the tariff items of sub-headings 5514 11, 5514 12, 5514 13 and 5514 19, the entry "12.5%" shall be substituted;
- (xxiii) in tariff item 5514 21 00, for the entry in column (4), the entry "12.5% or Rs. 100 per kg. or Rs. 30 per sq. metre, whichever is highest" shall be substituted;
- (xxiv) in tariff item 5514 22 00, for the entry in column (4), the entry "12.5% or Rs. 140 per kg., whichever is higher" shall be substituted;
- (xxv) in tariff item 5514 23 00, for the entry in column (4), the entry "12.5% or Rs. 160 per kg., whichever is higher" shall be substituted;
- (xxvi) in tariff item 5514 29 00, for the entry in column (4), the entry "12.5% or Rs. 170 per kg., whichever is higher" shall be substituted;
- (xxvii) in tariff item 5514 31 00, for the entry in column (4), the entry "12.5% or Rs. 64 per sq. metre, whichever is higher" shall be substituted;
- (xxviii) in tariff item 5514 32 00, for the entry in column (4), the entry "12.5% or Rs. 43 per sq. metre, whichever is higher" shall be substituted;
- (xxix) in tariff item 5514 33 00, for the entry in column (4), the entry "12.5% or Rs. 180 per kg., whichever is higher" shall be substituted;

- (xxx) in tariff item 5514 39 00, for the entry in column (4), the entry "12.5% or Rs. 31 per sq. metre, whichever is higher" shall be substituted;
- (xxxi) in tariff item 5514 41 00, for the entry in column (4), the entry "12.5% or Rs. 26 per sq. metre, whichever is higher" shall be substituted;
- (xxxii) in tariff item 5514 42 00, for the entry in column (4), the entry "12.5% or Rs. 140 per kg., whichever is higher" shall be substituted;
- (xxxiii) in tariff item 5514 43 00, for the entry in column (4), the entry "12.5% or Rs. 31 per sq. metre, whichever is higher" shall be substituted;
- (xxxiv) in tariff item 5514 49 00, for the entry in column (4), the entry "12.5% or Rs. 160 per kg., whichever is higher" shall be substituted;
- (xxxv) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 11, the entry "12.5% or Rs. 40 per sq. metre, whichever is higher" shall be substituted;
- (xxxvi) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 12, the entry "12.5% or Rs. 95 per kg., whichever is higher" shall be substituted;
- (xxxvii) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 13, the entry "12.5% or Rs. 75 per sq. metre, whichever is higher" shall be substituted;
- (xxxviii) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 19, the entry "12.5% or Rs. 45 per sq. metre, whichever is higher" shall be substituted;
- (xxxix) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 21, the entry "12.5% or Rs. 79 per sq. metre, whichever is higher" shall be substituted;
- (xl) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 22, the entry "12.5% or Rs. 140 per kg., whichever is higher" shall be substituted;
- (xli) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 29, the entry "12.5% or Rs. 30 per sq. metre, whichever is higher" shall be substituted;
- (xlii) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 91, the entry "12.5% or Rs. 57 per sq. metre, whichever is higher" shall be substituted;
- (xliii) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 92, the entry "12.5% or Rs. 55 per sq. metre, whichever is higher" shall be substituted;
- (xliv) for the entry in column (4) occurring against all the tariff items of sub-heading 5515 99, the entry "12.5% or Rs. 35 per sq. metre, whichever is higher" shall be substituted;
- (xlv) for the entry in column (4) occurring against all the tariff items of sub-heading 5516 11, the entry "12.5%" shall be substituted;
- (xlvi) in tariff item 5516 12 00, for the entry in column (4), the entry "12.5% or Rs. 35 per sq. metre, whichever is higher" shall be substituted;
- (xlvii) in tariff item 5516 13 00, for the entry in column (4), the entry "12.5% or Rs. 40 per sq. metre, whichever is higher" shall be substituted;
- (xlviii) for the entry in column (4) occurring against all the tariff items of sub-heading 5516 14, the entry "12.5% or Rs. 12 per sq. metre, whichever is higher" shall be substituted;
- (xlix) for the entry in column (4) occurring against all the tariff items of sub-heading 5516 21, the entry "12.5%" shall be substituted;
- (l) in tariff items 5516 22 00 and 5516 23 00, for the entry in column (4) occurring against each of them, the entry "12.5% or Rs. 150 per kg., whichever is higher" shall be substituted;

(li) in tariff item 5516 24 00, for the entry in column (4), the entry "12.5% or Rs. 12 per sq. metre, whichever is higher" shall be substituted;

(lii) for the entry in column (4) occurring against all the tariff items of sub-heading 5516 31, the entry "12.5%" shall be substituted;

(liii) in tariff items 5516 32 00, 5516 33 00 and 5516 34 00, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;

(liv) for the entry in column (4) occurring against all the tariff items of sub-heading 5516 41, the entry "12.5%" shall be substituted;

(lv) in tariff item 5516 42 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(lvi) in tariff items 5516 43 00 and 5516 44 00, for the entry in column (4) occurring against each of them, the entry "12.5% or Rs. 12 per sq. metre, whichever is higher" shall be substituted;

(lvii) for the entry in column (4) occurring against all the tariff items of sub-heading 5516 91, the entry "12.5%" shall be substituted;

(lviii) in tariff item 5516 92 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(lix) in tariff item 5516 93 00, for the entry in column (4), the entry "12.5% or Rs. 21 per sq. metre, whichever is higher" shall be substituted;

(lx) in tariff item 5516 94 00, for the entry in column (4), the entry "12.5% or Rs. 40 per sq. metre, whichever is higher" shall be substituted;

(33) in Chapter 56, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(34) in Chapter 57 --

(i) for the entry in column (4) occurring against all the tariff items of heading 5701, the entry "12.5%" shall be substituted;

(ii) in tariff item 5702 10 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of sub-headings 5702 20 and 5702 31, the entry "12.5%" shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of sub-heading 5702 32, the entry "12.5% or Rs.105 per sq. metre, whichever is higher" shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of sub-headings 5702 39 and 5702 41, the entry "12.5%" shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of sub-heading 5702 42, the entry "12.5% or Rs. 80 per sq. metre, whichever is higher" shall be substituted;

(vii) for the entry in column (4) occurring against all the tariff items of sub-headings 5702 49 and 5702 51, the entry "12.5%" shall be substituted;

(viii) for the entry in column (4) occurring against all the tariff items of sub-heading 5702 52, the entry "12.5% or Rs.105 per sq. metre, whichever is higher" shall be substituted;

(ix) for the entry in column (4) occurring against all the tariff items of sub-headings 5702 59 and 5702 91, the entry "12.5%" shall be substituted;

(x) for the entry in column (4) occurring against all the tariff items of sub-heading 5702 92, the entry "12.5% or Rs.110 per sq. metre, whichever is higher" shall be substituted;

(xi) for the entry in column (4) occurring against all the tariff items of sub-headings 5702 99 and 5703 10, the entry "12.5%" shall be substituted;

(xii) for the entry in column (4) occurring against all the tariff items of sub-heading 5703 20, the entry "12.5% or Rs. 70 per sq. metre, whichever is higher" shall be substituted;

(xiii) for the entry in column (4) occurring against all the tariff items of sub-heading 5703 30, the entry "12.5% or Rs. 55 per sq. metre, whichever is higher" shall be substituted;

(xiv) for the entry in column (4) occurring against all the tariff items of sub-heading 5703 90, the entry "12.5%" shall be substituted;

(xv) in tariff item 5704 10 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(xvi) for the entry in column (4) occurring against all the tariff items of sub-heading 5704 90, the entry "12.5% or Rs. 35 per sq. metre, whichever is higher" shall be substituted;

(xvii) for the entry in column (4) occurring against all the tariff items of heading 5705, the entry "12.5%" shall be substituted;

(35) in Chapter 58,--

(i) in tariff item 5801 10 00, for the entry in column (4), the entry "12.5% or Rs. 210 per sq. metre, whichever is higher" shall be substituted;

(ii) in tariff item 5801 21 00, for the entry in column (4), the entry "12.5% or Rs. 80 per sq. metre, whichever is higher" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of sub-heading 5801 22, the entry "12.5% or Rs. 75 per sq. metre, whichever is higher" shall be substituted;

(iv) in tariff item 5801 23 00, for the entry in column (4), the entry "12.5% or Rs. 80 per sq. metre, whichever is higher" shall be substituted;

(v) in tariff item 5801 24 00, for the entry in column (4), the entry "12.5% or Rs. 135 per sq. metre, whichever is higher" shall be substituted;

(vi) in tariff item 5801 25 00, for the entry in column (4), the entry "12.5% or Rs. 120 per sq. metre, whichever is higher" shall be substituted;

(vii) in tariff item 5801 26 00, for the entry in column (4), the entry "12.5% or Rs. 180 per sq. metre, whichever is higher" shall be substituted;

(viii) in tariff item 5801 31 00, for the entry in column (4), the entry "12.5% or Rs. 75 per sq. metre, whichever is higher" shall be substituted;

(ix) in tariff item 5801 32 00, for the entry in column (4), the entry "12.5% or Rs. 180 per sq. metre, whichever is higher" shall be substituted;

(x) in tariff item 5801 33 00, for the entry in column (4), the entry "12.5% or Rs. 150 per sq. metre, whichever is higher" shall be substituted;

(xi) for the entry in column (4) occurring against all the tariff items of sub-heading 5801 34, the entry "12.5% or Rs. 140 per sq. metre, whichever is higher" shall be substituted;

(xii) in tariff item 5801 35 00, for the entry in column (4), the entry "12.5% or Rs. 68 per sq. metre, whichever is higher" shall be substituted;

(xiii) for the entry in column (4) occurring against all the tariff items of sub-heading 5801 36, the entry "12.5% or Rs. 130 per sq. metre, whichever is higher" shall be substituted;

(xiv) for the entry in column (4) occurring against all the tariff items of sub-heading 5801 90, the entry "12.5% or Rs. 35 per sq. metre, whichever is higher" shall be substituted;

(xv) in tariff item 5802 11 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(xvi) for the entry in column (4) occurring against all the tariff items of sub-heading 5802 19, the entry "12.5% or Rs. 60 per sq. metre, whichever is higher" shall be substituted;

(xvii) in tariff item 5802 20 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(xviii) in tariff item 5802 30 00, for the entry in column (4), the entry "12.5% or Rs. 150 per kg., whichever is higher" shall be substituted;

(xix) for the entry in column (4) occurring against all the tariff items of heading 5803, the entry "12.5%" shall be substituted;

(xx) for the entry in column (4) occurring against all the tariff items of heading 5804, the entry "12.5% or Rs.200 per kg., whichever is higher" shall be substituted;

(xxi) for the entry in column (4) occurring against all the tariff items of headings 5805, 5806, 5807, 5808 and 5809, the entry "12.5%" shall be substituted;

(xxii) in tariff item 5810 10 00, for the entry in column (4), the entry "12.5% or Rs. 200 per kg., whichever is higher" shall be substituted;

(xxiii) in tariff item 5810 91 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(xxiv) for the entry in column (4) occurring against all the tariff items of sub-heading 5810 92, the entry "12.5%" shall be substituted;

(xxv) in tariff item 5810 99 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(xxvi) for the entry in column (4) occurring against all the tariff items of heading 5811, the entry "12.5%" shall be substituted;

(36) in Chapter 59, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(37) in Chapter 60,--

(i) for the entry in column (4) occurring against all the tariff items (except tariff item 6001 92 00), the entry "12.5%" shall be substituted;

(ii) in tariff item 6001 92 00, for the entry in column (4), the entry "12.5% or Rs. 100 per kg., whichever is higher" shall be substituted;

(38) in Chapter 61 ,--

(i) for the entry in column (4) occurring against all the tariff items of sub-heading 6101 10, the entry "12.5% or Rs. 700 per piece, whichever is higher" shall be substituted;

(ii) in tariff item 6101 20 00, for the entry in column (4), the entry "12.5% or Rs. 540 per piece, whichever is higher" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of sub-heading 6101 30, the entry "12.5% or Rs. 530 per piece, whichever is higher" shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of sub-heading 6101 90, the entry "12.5%" shall be substituted;

(v) in tariff item 6102 10 00, for the entry in column (4), the entry "12.5% or Rs. 595 per piece, whichever is higher" shall be substituted;

(vi) in tariff item 6102 20 00, for the entry in column (4), the entry "12.5% or Rs. 425 per piece, whichever is higher" shall be substituted;

- (vii) for the entry in column (4) occurring against all the tariff items of sub-heading 6102 30, the entry "12.5% or Rs. 475 per piece, whichever is higher" shall be substituted;
- (viii) for the entry in column (4) occurring against all the tariff items of sub-heading 6102 90, the entry "12.5%" shall be substituted;
- (ix) for the entry in column (4) occurring against all the tariff items of heading 6103, the entry "12.5%" shall be substituted;
- (x) in tariff items 6104 11 00, 6104 12 00 and 6104 13 00, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;
- (xi) for the entry in column (4) occurring against all the tariff items of sub-heading 6104 19, the entry "12.5% or Rs. 460 per piece, whichever is higher" shall be substituted;
- (xii) in tariff items 6104 21 00, 6104 22 00 and 6104 23 00, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;
- (xiii) for the entry in column (4) occurring against all the tariff items of sub-heading 6104 29, the entry "12.5%" shall be substituted;
- (xiv) in tariff items 6104 31 00, 6104 32 00 and 6104 33 00, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;
- (xv) for the entry in column (4) occurring against all the tariff items of sub-heading 6104 39, the entry "12.5%" shall be substituted;
- (xvi) in tariff item 6104 41 00, for the entry in column (4), the entry "12.5% or Rs. 255 per piece, whichever is higher" shall be substituted;
- (xvii) in tariff item 6104 42 00, for the entry in column (4), the entry "12.5%" shall be substituted;
- (xviii) in tariff items 6104 43 00 and 6104 44 00, for the entry in column (4) occurring against each of them, the entry "12.5% or Rs. 255 per piece, whichever is higher" shall be substituted;
- (xix) for the entry in column (4) occurring against all the tariff items of sub-heading 6104 49, the entry "12.5% or Rs. 220 per piece, whichever is higher" shall be substituted;
- (xx) in tariff items 6104 51 00, 6104 52 00 and 6104 53 00, for the entry in column (4) occurring against each of them, the entry "12.5% or Rs.110 per piece, whichever is higher" shall be substituted;
- (xxi) for the entry in column (4) occurring against all the tariff items of sub-heading 6104 59, the entry "12.5% or Rs. 110 per piece, whichever is higher" shall be substituted;
- (xxii) in tariff item 6104 61 00, for the entry in column (4), the entry "12.5%" shall be substituted;
- (xxiii) in tariff items 6104 62 00 and 6104 63 00, for the entry in column (4) occurring against each of them, the entry "12.5% or Rs.98 per piece, whichever is higher" shall be substituted;
- (xxiv) for the entry in column (4) occurring against all the tariff items of sub-heading 6104 69, the entry "12.5%" shall be substituted;
- (xxv) for the entry in column (4) occurring against all the tariff items of sub-headings 6105 10 and 6105 20, the entry "12.5% or Rs. 83 per piece, whichever is higher" shall be substituted;
- (xxvi) for the entry in column (4) occurring against all the tariff items of sub-heading 6105 90, the entry "12.5% or Rs. 90 per piece, whichever is higher" shall be substituted;
- (xxvii) in tariff item 6106 10 00, for the entry in column (4), the entry "12.5% or Rs. 90 per piece, whichever is higher" shall be substituted;

- (xxviii) for the entry in column (4) occurring against all the tariff items of sub-heading 6106 20, the entry "12.5% or Rs. 25 per piece, whichever is higher" shall be substituted;
- (xxix) for the entry in column (4) occurring against all the tariff items of sub-heading 6106 90, the entry "12.5% or Rs. 135 per piece, whichever is higher" shall be substituted;
- (xxx) in tariff item 6107 11 00, for the entry in column (4), the entry "12.5% or Rs. 24 per piece, whichever is higher" shall be substituted;
- (xxxi) for the entry in column (4) occurring against all the tariff items of sub-heading 6107 12, the entry "12.5% or Rs. 30 per piece, whichever is higher" shall be substituted;
- (xxxii) for the entry in column (4) occurring against all the tariff items of sub-heading 6107 19, the entry "12.5%" shall be substituted;
- (xxxiii) in tariff item 6107 21 00, for the entry in column (4), the entry "12.5%" shall be substituted;
- (xxxiv) for the entry in column (4) occurring against all the tariff items of sub-headings 6107 22, 6107 29, 6107 91, 6107 92 and 6107 99, the entry "12.5%" shall be substituted;
- (xxxv) for the entry in column (4) occurring against all the tariff items of sub-headings 6108 11 and 6108 19, the entry "12.5%" shall be substituted;
- (xxxvi) in tariff item 6108 21 00, for the entry in column (4), the entry "12.5% or Rs. 25 per piece, whichever is higher" shall be substituted;
- (xxxvii) for the entry in column (4) occurring against all the tariff items of sub-heading 6108 22, the entry "12.5% or Rs. 25 per piece, whichever is higher" shall be substituted;
- (xxxviii) for the entry in column (4) occurring against all the tariff items of sub-heading 6108 29, the entry "12.5%" shall be substituted;
- (xxxix) in tariff item 6108 31 00, for the entry in column (4), the entry "12.5%" shall be substituted;
- (xl) for the entry in column (4) occurring against all the tariff items of sub-headings 6108 32 and 6108 39, the entry "12.5%" shall be substituted;
- (xli) in tariff item 6108 91 00, for the entry in column (4), the entry "12.5% or Rs. 65 per piece, whichever is higher" shall be substituted;
- (xlii) for the entry in column (4) occurring against all the tariff items of sub-heading 6108 92, the entry "12.5% or Rs. 60 per piece, whichever is higher" shall be substituted;
- (xliii) for the entry in column (4) occurring against all the tariff items of sub-heading 6108 99, the entry "12.5%" shall be substituted;
- (xliv) in tariff item 6109 10 00, for the entry in column (4), the entry "12.5% or Rs. 45 per piece, whichever is higher" shall be substituted;
- (xlv) for the entry in column (4) occurring against all the tariff items of sub-heading 6109 90, the entry "12.5% or Rs. 50 per piece, whichever is higher" shall be substituted;
- (xlvi) for the entry in column (4) occurring against all the tariff items of sub-heading 6110 11, the entry "12.5% or Rs. 275 per piece, whichever is higher" shall be substituted;
- (xlvii) in tariff items 6110 12 00 and 6110 19 00, for the entry in column (4) occurring against each of them, the entry "12.5% or Rs. 275 per piece, whichever is higher" shall be substituted;
- (xlviii) in tariff item 6110 20 00, for the entry in column (4), the entry "12.5% or Rs. 85 per piece, whichever is higher" shall be substituted;

(xlix) for the entry in column (4) occurring against all the tariff items of sub-heading 6110 30, the entry "12.5% or Rs. 110 per piece, whichever is higher" shall be substituted;

(l) in tariff item 6110 90 00, for the entry in column (4), the entry "12.5% or Rs.105 per piece, whichever is higher" shall be substituted;

(li) for the entry in column (4) occurring against all the tariff items of headings 6111 and 6112, the entry "12.5%" shall be substituted;

(lii) in tariff item 6113 00 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(liii) for the entry in column (4) occurring against all the tariff items of headings 6114, 6115, 6116 and 6117, the entry "12.5%" shall be substituted;

(39) in Chapter 62,--

(i) in tariff item 6201 11 00, for the entry in column (4), the entry "12.5% or Rs. 385 per piece, whichever is higher" shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of sub-heading 6201 12, the entry "12.5% or Rs. 385 per piece, whichever is higher" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of sub-heading 6201 13, the entry "12.5% or Rs. 320 per piece, whichever is higher" shall be substituted;

(iv) for the entry in column (4) occurring against all the tariff items of sub-heading 6201 19, the entry "12.5%" shall be substituted;

(v) in tariff item 6201 91 00, for the entry in column (4), the entry "12.5% or Rs. 220 per piece, whichever is higher" shall be substituted;

(vi) in tariff item 6201 92 00, for the entry in column (4), the entry "12.5% or Rs. 210 per piece, whichever is higher" shall be substituted;

(vii) in tariff item 6201 93 00, for the entry in column (4), the entry "12.5% or Rs.180 per piece, whichever is higher" shall be substituted;

(viii) for the entry in column (4) occurring against all the tariff items of sub-heading 6201 99, the entry "12.5%" shall be substituted;

(ix) for the entry in column (4) occurring against all the tariff items of sub-heading 6202 11, the entry "12.5% or Rs. 385 per piece, whichever is higher" shall be substituted;

(x) in tariff item 6202 12 00, for the entry in column (4), the entry "12.5% or Rs. 210 per piece, whichever is higher" shall be substituted;

(xi) in tariff item 6202 13 00, for the entry in column (4), the entry "12.5% or Rs. 385 per piece, whichever is higher" shall be substituted;

(xii) for the entry in column (4) occurring against all the tariff items of sub-heading 6202 19, the entry "12.5%" shall be substituted;

(xiii) for the entry in column (4) occurring against all the tariff items of sub-heading 6202 91, the entry "12.5% or Rs. 220 per piece, whichever is higher" shall be substituted;

(xiv) for the entry in column (4) occurring against all the tariff items of sub-heading 6202 92, the entry "12.5% or Rs.160 per piece, whichever is higher" shall be substituted;

(xv) for the entry in column (4) occurring against all the tariff items of sub-heading 6202 93, the entry "12.5% or Rs. 220 per piece, whichever is higher" shall be substituted;

(xvi) for the entry in column (4) occurring against all the tariff items of sub-heading 6202 99, the entry "12.5%" shall be substituted;

- (xvii) in tariff item 6203 11 00, for the entry in column (4), the entry "12.5% or Rs.1100 per piece, whichever is higher" shall be substituted;
- (xviii) in tariff item 6203 12 00, for the entry in column (4), the entry "12.5% or Rs. 720 per piece, whichever is higher" shall be substituted;
- (xix) for the entry in column (4) occurring against all the tariff items of sub-heading 6203 19, the entry "12.5% or Rs. 1,110 per piece, whichever is higher" shall be substituted;
- (xx) in tariff items 6203 21 00, 6203 22 00, 6203 23 00 and 6203 29 00, for the entry in column (4) occurring against each of them, the entry "12.5% or Rs.145 per piece, whichever is higher" shall be substituted;
- (xxi) in tariff item 6203 31 00, for the entry in column (4), the entry "12.5% or Rs. 815 per piece, whichever is higher" shall be substituted;
- (xxii) in tariff item 6203 32 00, for the entry in column (4), the entry "12.5% or Rs. 440 per piece, whichever is higher" shall be substituted;
- (xxiii) in tariff item 6203 33 00, for the entry in column (4), the entry "12.5% or Rs. 320 per piece, whichever is higher" shall be substituted;
- (xxiv) for the entry in column (4) occurring against all the tariff items of sub-heading 6203 39, the entry "12.5% or Rs. 755 per piece, whichever is higher" shall be substituted;
- (xxv) in tariff item 6203 41 00, for the entry in column (4), the entry "12.5% or Rs. 285 per piece, whichever is higher" shall be substituted;
- (xxvi) in tariff item 6203 42 00, for the entry in column (4), the entry "12.5% or Rs.135 per piece, whichever is higher" shall be substituted;
- (xxvii) in tariff item 6203 43 00, for the entry in column (4), the entry "12.5% or Rs.110 per piece, whichever is higher" shall be substituted;
- (xxviii) for the entry in column (4) occurring against all the tariff items of sub-heading 6203 49, the entry "12.5% or Rs.110 per piece, whichever is higher" shall be substituted;
- (xxix) in tariff item 6204 11 00, for the entry in column (4), the entry "12.5% or Rs. 550 per piece, whichever is higher" shall be substituted;
- (xxx) in tariff item 6204 12 00, for the entry in column (4), the entry "12.5%" shall be substituted;
- (xxxi) in tariff item 6204 13 00, for the entry in column (4), the entry "12.5% or Rs. 550 per piece, whichever is higher" shall be substituted;
- (xxxii) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 19, the entry "12.5% or Rs. 500 per piece, whichever is higher" shall be substituted;
- (xxxiii) in tariff item 6204 21 00, for the entry in column (4), the entry "12.5%" shall be substituted;
- (xxxiv) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 22, the entry "12.5%" shall be substituted;
- (xxxv) in tariff item 6204 23 00, for the entry in column (4), the entry "12.5%" shall be substituted;
- (xxxvi) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 29, the entry "12.5%" shall be substituted;
- (xxxvii) in tariff item 6204 31 00, for the entry in column (4), the entry "12.5% or Rs. 370 per piece, whichever is higher" shall be substituted;

- (xxxviii) in tariff item 6204 32 00, for the entry in column (4), the entry "12.5% or Rs. 650 per piece, whichever is higher" shall be substituted;
- (xxxix) in tariff item 6204 33 00, for the entry in column (4), the entry "12.5% or Rs. 390 per piece, whichever is higher" shall be substituted;
- (xl) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 39, the entry "12.5% or Rs. 350 per piece, whichever is higher" shall be substituted;
- (xli) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 41, the entry "12.5% or Rs. 145 per piece, whichever is higher" shall be substituted;
- (xlii) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 42, the entry "12.5% or Rs. 116 per piece, whichever is higher" shall be substituted;
- (xliii) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 43, the entry "12.5% or Rs. 145 per piece, whichever is higher" shall be substituted;
- (xliv) in tariff item 6204 44 00, for the entry in column (4), the entry "12.5% or Rs. 145 per piece, whichever is higher" shall be substituted;
- (xlv) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 49, the entry "12.5% or Rs. 145 per piece, whichever is higher" shall be substituted;
- (xlvi) in tariff item 6204 51 00, for the entry in column (4), the entry "12.5% or Rs. 485 per piece, whichever is higher" shall be substituted;
- (xlvii) in tariff items 6204 52 00 and 6204 53 00, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;
- (xlviii) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 59, the entry "12.5%" shall be substituted;
- (xlix) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 61, the entry "12.5% or Rs. 285 per piece, whichever is higher" shall be substituted;
- (l) in tariff item 6204 62 00, for the entry in column (4), the entry "12.5% or Rs. 135 per piece, whichever is higher" shall be substituted;
- (li) in tariff item 6204 63 00, for the entry in column (4), the entry "12.5%" shall be substituted;
- (lii) for the entry in column (4) occurring against all the tariff items of sub-heading 6204 69, the entry "12.5% or Rs. 135 per piece, whichever is higher" shall be substituted;
- (liii) in tariff item 6205 10 00, for the entry in column (4), the entry "12.5% or Rs. 200 per piece, whichever is higher" shall be substituted;
- (liv) in tariff item 6205 20 00, for the entry in column (4), the entry "12.5% or Rs. 85 per piece, whichever is higher" shall be substituted;
- (lv) in tariff item 6205 30 00, for the entry in column (4), the entry "12.5% or Rs.120 per piece, whichever is higher" shall be substituted;
- (lvi) for the entry in column (4) occurring against all the tariff items of sub-heading 6205 90, the entry "12.5% or Rs. 95 per piece, whichever is higher" shall be substituted;
- (lvii) for the entry in column (4) occurring against all the tariff items of sub-heading 6206 10, the entry "12.5%" shall be substituted;
- (lviii) in tariff item 6206 20 00, for the entry in column (4), the entry "12.5% or Rs. 135 per piece, whichever is higher" shall be substituted;

- (lix) in tariff item 6206 30 00, for the entry in column (4), the entry "12.5% or Rs. 95 per piece, whichever is higher" shall be substituted;
- (lx) in tariff item 6206 40 00, for the entry in column (4), the entry "12.5% or Rs. 120 per piece, whichever is higher" shall be substituted;
- (lxi) in tariff item 6206 90 00, for the entry in column (4), the entry "12.5%" shall be substituted;
- (lxii) in tariff item 6207 11 00, for the entry in column (4), the entry "12.5% or Rs. 28 per piece, whichever is higher" shall be substituted;
- (lxiii) for the entry in column (4) occurring against all the tariff items of sub-heading 6207 19, the entry "12.5% or Rs. 30 per piece, whichever is higher" shall be substituted;
- (lxiv) in tariff items 6207 21 00, 6207 22 00 and 6207 29 00, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;
- (lxv) for the entry in column (4) occurring against all the tariff items of sub-heading 6207 91, the entry "12.5%" shall be substituted;
- (lxvi) in tariff item 6207 92 00, for the entry in column (4), the entry "12.5%" shall be substituted;
- (lxvii) for the entry in column (4) occurring against all the tariff items of sub-heading 6207 99, the entry "12.5% or Rs. 70 per piece, whichever is higher" shall be substituted;
- (lxviii) in tariff item 6208 11 00, for the entry in column (4), the entry "12.5% or Rs. 80 per piece, whichever is higher" shall be substituted;
- (lxix) for the entry in column (4) occurring against all the tariff items of sub-heading 6208 19, the entry "12.5% or Rs. 60 per piece, whichever is higher" shall be substituted;
- (lxx) in tariff items 6208 21 00 and 6208 22 00, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;
- (lxxi) for the entry in column (4) occurring against all the tariff items of sub-heading 6208 29, the entry "12.5%" shall be substituted;
- (lxxii) for the entry in column (4) occurring against all the tariff items of sub-heading 6208 91, the entry "12.5% or Rs. 95 per piece, whichever is higher" shall be substituted;
- (lxxiii) for the entry in column (4) occurring against all the tariff items of sub-heading 6208 92, the entry "12.5% or Rs. 65 per piece, whichever is higher" shall be substituted;
- (lxxiv) for the entry in column (4) occurring against all the tariff items of sub-heading 6208 99, the entry "12.5%" shall be substituted;
- (lxxv) for the entry in column (4) occurring against all the tariff items of heading 6209, the entry "12.5%" shall be substituted;
- (lxxvi) in tariff item 6210 10 00, for the entry in column (4), the entry "12.5%" shall be substituted;
- (lxxvii) for the entry in column (4) occurring against all the tariff items of sub-heading 6210 20, the entry "12.5% or Rs. 365 per piece, whichever is higher" shall be substituted;
- (lxxviii) for the entry in column (4) occurring against all the tariff items of sub-heading 6210 30, the entry "12.5% or Rs. 305 per piece, whichever is higher" shall be substituted;
- (lxxix) for the entry in column (4) occurring against all the tariff items of sub-heading 6210 40, the entry "12.5% or Rs. 65 per piece, whichever is higher" shall be substituted;
- (lxxx) in tariff item 6210 50 00, for the entry in column (4), the entry "12.5% or Rs. 65 per piece, whichever is higher" shall be substituted;

(lxxxi) in tariff items 6211 11 00, 6211 12 00, 6211 20 00 and 6211 31 00, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;

(lxxxii) in tariff items 6211 32 00 and 6211 33 00, for the entry in column (4) occurring against each of them, the entry "12.5% or Rs.135 per piece, whichever is higher" shall be substituted;

(lxxxiii) in tariff items 6211 39 00 and 6211 41 00, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;

(lxxxiv) for the entry in column (4) occurring against all the tariff items of sub-heading 6211 42, the entry "12.5% or Rs. 135 per piece, whichever is higher" shall be substituted;

(lxxxv) in tariff item 6211 43 00, for the entry in column (4), the entry "12.5% or Rs.135 per piece, whichever is higher" shall be substituted;

(lxxxvi) in tariff item 6211 49 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(lxxxvii) for the entry in column (4) occurring against all the tariff items of heading 6212, the entry "12.5% or Rs. 30 per piece, whichever is higher" shall be substituted;

(lxxxviii) for the entry in column (4) occurring against all the tariff items of heading 6213, the entry "12.5%" shall be substituted;

(lxxxix) for the entry in column (4) occurring against all the tariff items of sub-heading 6214 10, the entry "12.5% or Rs. 390 per piece, whichever is higher" shall be substituted;

(xc) for the entry in column (4) occurring against all the tariff items of sub-heading 6214 20, the entry "12.5% or Rs.180 per piece, whichever is higher" shall be substituted;

(xci) in tariff items 6214 30 00 and 6214 40 00, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;

(xcii) for the entry in column (4) occurring against all the tariff items of sub-heading 6214 90, the entry "12.5% or Rs. 75 per piece, whichever is higher" shall be substituted;

(xciii) for the entry in column (4) occurring against all the tariff items of heading 6215, the entry "12.5% or Rs. 55 per piece, whichever is higher" shall be substituted;

(xciv) for the entry in column (4) occurring against all the tariff items of headings 6216 and 6217, the entry "12.5%" shall be substituted;

(40) in Chapter 63,--

(i) for the entry in column (4) occurring against all the tariff items (except tariff items 6301 20 00, 6302 21 00 and 6302 31 00), the entry "12.5%" shall be substituted;

(ii) in tariff item 6301 20 00, for the entry in column (4), the entry "12.5% or Rs. 275 per piece, whichever is higher" shall be substituted;

(iii) in tariff item 6302 21 00, for the entry in column (4), the entry "12.5% or Rs. 108 per kg., whichever is higher" shall be substituted;

(iv) in tariff item 6302 31 00, for the entry in column (4), the entry "12.5% or Rs. 96 per kg., whichever is higher" shall be substituted;

(41) in Chapter 64, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(42) in Chapter 65, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(43) in Chapter 66, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(44) in Chapter 67, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(45) in Chapter 68, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted; (46) in Chapter 69, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(47) in Chapter 70, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(48) in Chapter 71, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted; (49) in Chapter 73, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(50) in Chapter 74, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(51) in Chapter 75, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(52) in Chapter 76, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(53) in Chapter 78, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(54) in Chapter 79, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(55) in Chapter 80, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(56) in Chapter 81, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(57) in Chapter 82, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(58) in Chapter 83, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(59) in Chapter 84, for the entry in column (4) occurring against all the tariff items (except tariff items 8407 21 00, 8456 91 00, 8469 11 00, 8470 10 00, 8470 21 00, 8470 29 00, 8470 30 00, 8470 40 10, 8470 40 20, 8470 50 10, 8470 50 20, 8470 90 10, 8470 90 20, 8471 10 00, 8471 30 10, 8471 30 90, 8471 41 10, 8471 41 20, 8471 41 90, 8471 49 00, 8471 50 00, 8471 60 10, 8471 60 21, 8471 60 22, 8471 60 23, 8471 60 24, 8471 60 25, 8471 60 26, 8471 60 27, 8471 60 29, 8471 60 30, 8471 60 40, 8471 60 50, 8471 60 60, 8471 60 90, 8471 70 10, 8471 70 20, 8471 70 30, 8471 70 40, 8471 70 50, 8471 70 60, 8471 70 70, 8471 70 90, 8471 80 00, 8471 90 00, 8473 21 00, 8473 29 00, 8473 30 10, 8473 30 20, 8473 30 30, 8473 30 40, 8473 30 50, 8473 30 60, 8473 30 91, 8473 30 92, 8473 30 99 and 8473 50 00), the entry "12.5%" shall be substituted;

(60) in Chapter 85,--

(i) for the entry in column (4) occurring against all the tariff items of headings 8501, 8502, 8503, 8504, 8505, 8506, 8507, 8509, 8510, 8511, 8512, 8513, 8514, 8515, 8516, 8518 and 8519, the entry "12.5%" shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of heading 8520 (except tariff item 8520 20 00), the entry "12.5%" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of headings 8521 and 8522, the entry "12.5%" shall be substituted;

(iv) in tariff item 8523 30 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(v) for the entry in column (4) occurring against all the tariff items of heading 8524 (except all the tariff items of sub-headings 8524 31, 8524 40 and 8524 91), the entry "12.5%" shall be substituted;

(vi) for the entry in column (4) occurring against all the tariff items of heading 8525 (except all the tariff items of sub-heading 8525 20), the entry "12.5%" shall be substituted;

(vii) for the entry in column (4) occurring against all the tariff items of headings 8526, 8527, 8528, 8529 and 8530, the entry "12.5%" shall be substituted;

(viii) for the entry in column (4) occurring against all the tariff items of heading 8531 (except tariff item 8531 20 00), the entry "12.5%" shall be substituted;

(ix) for the entry in column (4) occurring against all the tariff items of headings 8535, 8536, 8537, 8538, 8539 and 8540 (except tariff item 8540 40 00), the entry "12.5%" shall be substituted;

(x) for the entry in column (4) occurring against all the tariff items of heading 8543 (except tariff items 8543 11 00 and 8543 81 00), the entry "12.5%" shall be substituted;

(xi) for the entry in column (4) occurring against all the tariff items of heading 8544 (except tariff items 8544 70 10 and 8544 70 90), the entry "12.5%" shall be substituted;

(xii) for the entry in column (4) occurring against all the tariff items of headings 8545, 8546, 8547 and 8548, the entry "12.5%" shall be substituted;

(61) in Chapter 86, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(62) In Chapter 87 --

(i) for the entry in column (4) occurring against all the tariff items of headings 8701 and 8702, the entry "12.5%" shall be substituted;

(ii) for the entry in column (4) occurring against all the tariff items of headings 8704, 8705, 8706, 8707, 8708 and 8709, the entry "12.5%" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of headings 8712, 8713, 8714, 8715 and 8716, the entry "12.5%" shall be substituted;

(63) in Chapter 88, for the entry in column (4) occurring against all the tariff items (except tariff items 8802 20 00, 8802 30 00, 8802 40 00, 8803 10 00, 8803 20 00 and 8803 30 00), the entry "12.5%" shall be substituted;

(64) in Chapter 89, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;

(65) in Chapter 90,--

(i) for the entry in column (4) occurring against all the tariff items of headings 9001, 9002, 9003, 9004, 9005, 9006, 9007 and 9008, the entry "12.5%" shall be substituted;

(ii) in tariff items 9009 12 00, 9009 22 00 and 9009 30 00, for the entry in column (4), the entry "12.5%" shall be substituted;

(iii) for the entry in column (4) occurring against all the tariff items of heading 9010 (except tariff items 9010 41 00, 9010 42 00 and 9010 49 00), the entry "12.5%" shall be substituted;

- (iv) for the entry in column (4) occurring against all the tariff items of headings 9011 and 9012, the entry "12.5%" shall be substituted;
- (v) for the entry in column (4) occurring against all the tariff items of heading 9013 (except tariff items 9013 80 10 and 9013 90 10), the entry "12.5%" shall be substituted;
- (vi) for the entry in column (4) occurring against all the tariff items of headings 9014, 9015, 9016, 9017, 9018 and 9019, the entry "12.5%" shall be substituted;
- (vii) in tariff item 9020 00 00, for the entry in column (4), the entry "12.5%" shall be substituted;
- (viii) for the entry in column (4) occurring against all the tariff items of headings 9021, 9022, 9023, 9024 and 9025, the entry "12.5%" shall be substituted;
- (ix) in tariff items 9027 10 00, 9027 40 00, 9027 90 10, 9027 90 20 and 9027 90 90, for the entry in column (4) occurring against each of them, the entry "12.5%" shall be substituted;
- (x) for the entry in column (4) occurring against all the tariff items of headings 9028 and 9029, the entry "12.5%" shall be substituted;
- (xi) for the entry in column (4) occurring against all the tariff items of heading 9030 (except tariff items 9030 40 00 and 9030 82 00), the entry "12.5%" shall be substituted;
- (xii) for the entry in column (4) occurring against all the tariff items of heading 9031 (except tariff item 9031 41 00), the entry "12.5%" shall be substituted;
- (xiii) for the entry in column (4) occurring against all the tariff items of heading 9032, the entry "12.5%" shall be substituted; (xiv) in tariff item 9033 00 00, for the entry in column (4), the entry "12.5%" shall be substituted;
- (66) in Chapter 91, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;
- (67) in Chapter 92, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;
- (68) in Chapter 93, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;
- (69) in Chapter 94, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;
- (70) in Chapter 95, for the entry in column (4) occurring against all the tariff items, the entry "12.5%" shall be substituted;
- (71) in Chapter 96, for the entry