

**Finance Act, 2002**

**Section 91 - in sub-headings 9101.11, 9101.12, 9101.19, 9101.21, 9101.29, 9101.91, 9101.99, 9102, 11, 9102.12, 9102.19, 910251,**

2002. (2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2003 or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than that previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1995 or the 1st day of April, 1996 or the 1st day of April, 1997 or the 1st day of April, 1998 or the 1st day of April, 1999 or the 1st day of April, 2000 or the 1st day of April, 2001 or the 1st day of April, 2002, is a loss, then, for the purposes of sub-section (9) of section 2 of this Act,-- (i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1995, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1996 or the 1st day of April, 1997 or the 1st day of April, 1998 or the 1st day of April, 1999 or the 1st day of April, 2000 or the 1st day of April, 2001 or the 1st day of April, 2002, (ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1996, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1997 or the 1st day of April, 1998 or the 1st day of April, 1999 or the 1st day of April, 2000 or the 1st day of April, 2001 or the 1st day of April, 2002, (iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1997, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1998 or the 1st day of April, 1999 or the 1st day of April, 2000 or the 1st day of April, 2001 or the 1st day of April, 2002, (iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1998, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1999 or the 1st day of April, 2000 or the 1st day of April, 2001 or the 1st day of April, 2002, (v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1999, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2000 or the 1st day of April, 2001 or the 1st day of April, 2002, (vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2000, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2001 or the 1st day of April, 2002, (vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2001, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2002, (viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2003, shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2003. (5) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (1) or sub-rule (2) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (1) or, as the case may be, sub-rule (2). (4) Notwithstanding anything contained in this rule, no loss which has not been determined by the Assessing Officer under the provisions of these rules or the rules contained in Part IV of the First Schedule to the Finance Act, 1994 (32 of 1994), or of the First Schedule to the Finance Act, 1995 (22 of 1995), or of the First Schedule to the Finance (No.2) Act, 1996 (33 of 1996), or of the First Schedule to the Finance Act, 1997 (26 of 1997), or of the First Schedule to the Finance (No. 2) Act, 1998 (21 of 1998), or of the First Schedule to the Finance Act, 1999 (27 of 1999), or of the First

Schedule to the Finance Act, 2000 (10 of 2000), or of the First Schedule to the Finance Act, 2001 (14 of 2001), shall be set off under sub-rule (1) or, as the case may be, sub-rule (2). Rule 9.--Where the net result of the computation made in accordance with these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be nil. Rule 10.--The provisions of the Income-tax Act relating to procedure for assessment (including the provisions of section 288A relating to founding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income. Rule 11.--For the purposes of computing the net agricultural income of the assessee, the Assessing Officer shall have the same powers as he has under the Income-tax Act for the purposes of assessment of the total income. THE SECOND SCHEDULE (See section 131) In the First Schedule to the Customs Tariff Act,-- (1) in Chapter 1, for the entry in column (4) occurring against each of the subheadings, the entry "30%" shall be substituted; (2) in Chapter 2, for the entry in column (4) occurring against each of the subheadings (except sub-headings 0207.13 and 0207.14), the entry "30%" shall be substituted; (3) in Chapter 3, for the entry in column (4) occurring against each of the subheadings, the entry "30%" shall be substituted; (4) in Chapter 4,-- (i) for the entry in column (4) occurring against each of the sub-headings (except sub-headings 0402.10, 0402.21, 0405.10, 0405.20, 0405.90 and 0406.90), the entry "30%" shall be substituted; (ii) for the entry in column (4) occurring against each of the sub-headings 0405.20 and 0405.90, the entry "40%" shall be substituted; (5) in Chapter 5,-- (i) for the entry in column (4) occurring against each of the sub-headings (except sub-heading 0507.10), the entry "30%" shall be substituted; (ii) in sub-heading 0507.10, for the entries in column (4) and column (5), the entries "30%" and "20%" shall respectively be substituted; (6) in Chapter 6, in sub-headings 0603.10, 0603.90, 0604.10, 0604.91 and 0604.99, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (7) in Chapter 7, -- (i) for the entries in column (4) and column (5) occurring against each of the sub-headings (except sub-headings 0713.10, 0713.20, 0713.31, 0713.32, 0713.33, 0713.39, 0713.40, 0713.50 and 0713.90), the entries "30%" and "20%" shall respectively be substituted; (ii) in sub-heading 0713.10, for the entry in column (5), the entry "40%" shall be substituted; (iii) in sub-headings 0713.20, 0713.31, 0713.32, 0713.33, 0713.39, 0713.40, 0713.50 and 0713.90, for the entries in column (4) and column (5) occurring against each of them, the entries "30%" and "20%" shall respectively be substituted; (8) in Chapter 8, -- (i) for the entries in column (4) and column (5) occurring against each of the sub-headings (except sub-headings 0801.11, 0801.19, 0801.31, 0802.11, 0802.12, 0802.90, 0805.10, 0805.40, 0805.50, 0806.10, 0806.20, 0808.10, 0808.20, 0809.40 and 0813.20), the entries "30%" and "20%" shall respectively be substituted; (ii) in sub-heading 0801.31, for the entry in column (4), the entry "30%" shall be substituted; (iii) in sub-heading 0802.11, for the entry in column (5), the entry "Rs. 30 per kg." shall be substituted; (iv) in sub-heading 0802.90, for the entry in column (5), the entry "90%" shall be substituted; (v) in sub-heading 0805.40, for the entry in column (5), the entry "15%" shall be substituted; (vi) in sub-heading 0806.10, for the entry in column (5), the entry "30%" shall be substituted; (vii) in sub-heading 0806.20, for the entries in column (4) and column (5) occurring against each of them, the entries "105%" and "95%" shall respectively be substituted; (viii) in sub-heading 0808.10, for the entry in column (5), the entry "40%" shall be substituted; (ix) in sub-heading 0808.20, for the entry in column (5), the entry "25%" shall be substituted; (x) in sub-heading 0813.20, for the entry in column (5), the entry "15%" shall be substituted; (9) in Chapter 9,-- (i) in sub-headings 0901.11, 0901.12, 0901.21, 0901.22 and 0901.90, for the entries in column (4) and column (5) occurring against each of them, the entries "100%" and "100% less 13 paise per kg." shall respectively be substituted; (ii) in sub-headings 0902.10, 0902.20, 0902.30 and 0902.40, for the entries in column (4) and column (5) occurring against each of them, the entries "100%" and "100% less 26 paise per kg." shall respectively be substituted; (iii) in sub-heading 0903.00, for the entries in column (4) and column (5) occurring against each of them, the entries "30%" and "30% less 26 paise per kg." shall respectively be substituted; (iv) in sub-headings 0904.11 and 0904.12, for the entries in column (4) and column (5) occurring against each of them, the entries "70%" and "62.5%" shall respectively be substituted; (v) in sub-heading 0904.20, for the entry in column (4), the entry "70%" shall be substituted; (vi) in sub-heading 0905.00, for the entry in column (4), the entry "30%" shall be substituted; (vii) in sub-headings 0906.10 and 0906.20, for the entries in column (4) and column (5) occurring against each of them, the entries "30%" and "22.5%" shall respectively be substituted; (viii) in sub-heading 0907.00, for the entries in column (4) and column (5) occurring against each of them, the entries "70%" and "62.5%" shall respectively be substituted; (ix) in sub-heading 0908.10, for the entries in column (4) and column (5) occurring against each of them, the entries

"30%" and "22.5%" shall respectively be substituted; (x) in sub-heading 0908.20, for the entry in column (4), the entry "30%" shall be substituted; (xi) in sub-heading 0908.30, for the entries in column (4) and column (5) occurring against each of them, the entries "70%" and "62.5%" shall respectively be substituted; (xii) in sub-headings 0909.10, 0909.20, 0909.30, 0909.40, 0909.50, 0910.10, 0910.20, 0910.30, 0910.40, 0910.50, 0910.91 and 0910.99, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (10) in Chapter 11, for the entry in column (4) occurring against each of the sub headings (except sub-heading 1107.10), the entry "30%" shall be substituted; (11) in Chapter 12,-- (i) for the entry in column (4) occurring against each of the sub-headings (except sub-headings 1201.00, 1202.10, 1202.20, 1203.00, 1204.00, 1205.10, 1205.90, 1206.00, 1207.10, 1207.20, 1207.30, 1207.40, 1207.50, 1207.60, 1207.91, 1207.99, 1209.91 and 1209.99), the entry "30%" shall be substituted; (ii) in sub-headings 1201.00, 1202.10, 1202.20, 1204.00, 1205.10, 1205.90, 1206.00, 1207.10, 1207.20, 1207.30, 1207.40, 1207.50 and 1207.60, for the entries in column (4) and column (5) occurring against each of them, the entries "30%" and "20%" shall respectively be substituted; (iii) in sub-heading 1207.91, for the entries in column (4) and column (5) occurring against each of them, the entries "70%" and "60%" shall respectively be substituted; (iv) in sub-heading 1207.99, for the entries in column (4) and column (5) occurring against each of them, the entries "30%" and "20%" shall respectively be substituted; (12) in Chapter 13,-- (i) for the entry in column (4) occurring against each of the sub-headings (except sub-heading 1301.20), the entry "30%" shall be substituted; (ii) in sub-heading 1301.20, for the entries in column (4) and column (5) occurring against each of them, the entries "30%" and "20%" shall respectively be substituted; (13) in Chapter 14, for the entry in column (4) occurring against each of the subheadings, the entry "30%" shall be substituted; (14) in Chapter 15 -- (i) in sub-headings 1501.00, 1503.00, 1504.10, 1504.20, 1504.30, 1505.00 and 1506.00, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (ii) in sub-headings 1507.10 and 1507.90, for the entry in column (5) occurring against each of them, the entry "35%" shall be substituted; (iii) in sub-headings 1508.10 and 1508.90, for the entry in column (5) occurring against each of them, the entry "90%" shall be substituted; (iv) in sub-heading 1509.10, for the entry in column (5), the entry "35%" shall be substituted; (v) in sub-heading 1509.90, for the entry in column (5), the entry "30%" shall be substituted; (vi) in sub-heading 1510.00, for the entry in column (5), the entry "35%" shall be substituted; (vii) in sub-headings 1511.10, 1511.90, 1512.11, 1512.19, 1512.21, 1512.29, 1513.11, 1513.19, 1513.21 and 1513.29, for the entry in column (5) occurring against each of them, the entry "90%" shall be substituted; (viii) in sub-headings 1514.11, 1514.19, 1514.91 and 1514.99, for the entry in column (5) occurring against each of them, the entry "65%" shall be substituted; (ix) in sub-headings 1515.11, 1515.19, 1515.21, 1515.29, 1515.30, 1515.40, 1515.50 and 1515.90, for the entry in column (5) occurring against each of them, the entry "90%" shall be substituted; (x) in sub-headings 1516.10, 1516.20, 1517.10, 1517.90, 1518.00, 1520.00, 1521.10, 1521.90 and 1522.00, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (15) in Chapter 16, for the entry in column (4) occurring against each of the subheadings (except sub-headings 1601.00 and 1602.32), the entry "30%" shall be substituted; (16) in Chapter 17, for the entry in column (4) occurring against each of the subheadings (except sub-headings 1701.11, 1701.12, 1701.91, 1701.99 and 1704.10), the entry "30%" shall be substituted; (17) in Chapter 18, for the entry in column (4) occurring against each of the subheadings, the entry "30%" shall be substituted; (18) in Chapter 19, for the entry in column (4) occurring against each of the subheadings (except sub-headings 1901.10, 1905.31 and 1905.32), the entry "30%" shall be substituted; (19) in Chapter 20, for the entry in column (4) occurring against each of the subheadings (except sub-headings 2004.10, 2009.11, 2009.12 and 2009.19), the entry "30%" shall be substituted; (20) in Chapter 21, -- (i) for the entry in column (4) occurring against each of the sub-headings (except sub-heading 2106.90), the entry "30%" shall be substituted; (ii) in sub-heading 2106.90, for the entry in column (4), the entry "160%" shall be substituted; (21) in Chapter 22, -- (i) in sub-headings 2201.10, 2201.90, 2202.10 and 2202.90, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (ii) in sub-heading 2207.10, for the entry in column (4), the entry "182%" shall be substituted; (iii) in sub-heading 2207.20, for the entry in column (4), the entry "30%" shall be substituted; (iv) in sub-headings 2208.20, 2208.30, 2208.40, 2208.50, 2208.60, 2208.70 and 2208.90, for the entry in column (4) occurring against each of them, the entry "182%" shall be substituted; (v) in sub-heading 2209.00, for the entry in column (4), the entry "30%" shall be substituted; (22) in Chapter 23, for the entry in column (4) occurring against each of the subheadings, the entry "30%" shall be substituted; (23) in Chapter 24, for the entry in column (4) occurring against each of the subheadings, the entry "30%" shall be

substituted; (24) in Chapter 25, -- (i) in sub-headings 2504.10 and 2504.90, for the entries in column (4) and column (5) occurring against each of them, the entries "30%" and "20%" shall respectively be substituted; (ii) in sub-headings 2515.11, 2515.12, 2515.50, 2516.11, 2516.12, 2516.21, 2516.22, 2516.90, 2519.10, 2519.90, 2523.10, 2523.21, 2523.39, 2523.30^2523.90, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (25) in Chapter 26, in sub-headings 2620.11, 2620.19 and 2620.30, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (26) in Chapter 27, -- (i) in sub-headings 2705.00, 2706.00, 2707.10, 2707.20, 2707.30, 2707.50, 2707.91, 2707.99, 2708.10 and 2708.20, for the entry in column (4) occurring against each of them; the entry "30%" shall be substituted; (ii) in sub-heading 2709.00, for the entry in column (4), the entry "10%" shall be substituted; (iii) in sub-headings 2710.11, 2710.19, 2710.91, 2710.99, 2712.10, 2712.20, 2712.90, 2713.11, 2713.12, 2713.20, 2713.90 and 2715.00, for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted; (27) in Chapter 28, for the entry in column (4) occurring against each of the subheadings (except sub-headings 2801.20, 2814.10, 2814.20 and 2845.10), the entry "30%" shall be substituted; (28) in Chapter 29, -- (i) for the entry in column (4) occurring against each of the sub-headings (except sub-headings 2901.10, 2901.21, 2901.22, 2901.23, 2901.24, 2901.29, 2902.11, 2902.19, 2902.20, 2902.30, 2902.41, 2902.42, 2902.43, 2902.44, 2902.50, 2902.60, 2902.70, 2902.90, 2903.15, 2903.21, 2905.11, 2905.31, 2907.11, 2910.30, 2915.21, 2917.12, 2917.36, 2917.37, 2918.12, 2926.10, 2933.21, 2933.71, 2936.10, 2936.21, 2936.22, 2936.23, 2936.24, 2936.25, 2936.26, 2936.27, 2936.28, 2936.29, 2936.90, 2937.11, 2937.12, 2937.19, 2937.21, 2937.22, 2937.23, 2937.29, 2937.31, 2937.39, 2937.40, 2937.50, 2937.90, 2939.41, 2939.42, 2939.43, 2939.49, 2939.51, 2939.59, 2941.10, 2941.20, 2941.30, 2941.40, 2941.50 and 2941.90), the entry "30%" shall be substituted; (ii) in sub-heading 2902.43, for the entry in column (4), the entry "10%" shall be substituted; (iii) in sub-headings 2936.10, 2936.21, 2936.22, 2936.23, 2936.24, 2936.25, 2936.26, 2936.27, 2936.28, 2936.29 and 2936.90, for the entries in column (4) and column (5) occurring against each of them, the entries "30%" and "24%" shall respectively be substituted; (iv) in sub-headings 2937.11, 2937.12, 2937.19, 2937.21, 2937.22, 2937.23, 2937.29, 2937.31, 2937.39, 2937.40, 2937.50, 2937.90, 2939.41, 2939.42, 2939.43, 2939.49, 2939.51 and 2939.59, for the entries in column (4) and column (5) occurring against each of them, the entries "30%" and "20%" shall respectively be substituted; (v) in sub-headings 2941.10, 2941.20, 2941.30, 2941.40, 2941.50 and 2941.90, for the entries in column (4) and column (5) occurring against each of them, the entries "30%" and "24%" shall respectively be substituted; (29) in Chapter 30, -- (i) for the entries in column (4) and column (5) occurring against each of the sub-headings (except sub-headings 3005.10, 3005.90, 3006.10, 3006.20, 3006.30, 3006.40, 3006.50, 3006.60, 3006.70 and 3006.80), the entries "30%" and "20%" shall respectively be substituted; (ii) in sub-headings 3005.10, 3005.90, 3006.10, 3006.20, 3006.30, 3006.40, 3006.50, 3006.70 and 3006.80, for the entry in column (4), the entry "30%" shall be substituted; (30) in Chapter 31, for the entry in column (4) occurring against each of the subheadings (except sub-headings 3102.21, 3102.50, 3104.30, 3105.20, 3105.30, 3105.40, 3105.51, 3105.59, 3105.60 and 3105.90), the entry "30%" shall be substituted; (31) in Chapter 32, for the entry in column (4) occurring against each of the sub-headings (except sub-headings 3201.10, 3201.20 and 3201.90), the entry "30%" shall be substituted; (32) in Chapter 33 -- (i) for the entry in column (4) occurring against each of the sub-headings (except sub-heading 3302.10), the entry "30%" shall be substituted; (ii) in sub-heading 3302.10, for the entry in column (4), the entry "160%" shall be substituted; (33) in Chapter 34 -- (i) for the entry in column (4) occurring against each of the sub-headings (except sub-headings 3402.11, 3402.12, 3402.13 and 3402.19), the entry "30%" shall be substituted; (ii) in sub-headings 3402.11, 3402.12, 3402.13 and 3402.19, for the entries in column (4) and column (5) occurring against each of them, the entries "30%" and "20%" shall respectively be substituted; (34) in Chapter 35, for the entry in column (4) occurring against each of the subheadings, the entry "30%" shall be substituted; (35) in Chapter 36, for the entry in column (4) occurring against each of the subheadings, the entry "30%" shall be substituted; (36) in Chapter 37, in sub-headings 3702.32, 3702.39, 3702.42, 3702.43, 3702.44, 3707.10 and 3707.90, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (37) in Chapter 38, -- (i) for the entry in column (4) occurring against each of the sub-headings (except sub-headings 3801.10, 3802.10, 3812.10, 3815.11, 3815.12, 3815.19, 3815.90, 3818.00 and 3823.70), the entry "30%" shall be substituted; (ii) in sub-headings 3801.10, 3802.10 and 3812.10, for the entries in column (4) and column (5) occurring against each of them, the entries "30%" and "20%" shall respectively be substituted; (38) in Chapter 39, for the entry in column (4) occurring against each of the sub headings, the

entry "30%" shall be substituted; (39) in Chapter 40, -- (i) for the entry in column (4) occurring against each of the sub-headings (except sub-headings 4001.10, 4001.21, 4001.22, 4001.29 and 4011.30), the entry "30%" shall be substituted; (ii) in sub-heading 4001.10, for the entry in column (4), the entry "70%" shall be substituted; (40) in Chapter 42, for the entry in column (4) occurring against each of the subheadings, the entry "30%" shall be substituted; (41) in Chapter 43, in sub-headings 4303.10, 4303.90 and 4304.00, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (42) in Chapter 44, for the entry in column (4) occurring against each of the subheadings (except sub-headings 4401.10, 4401.21, 4401.22, 4401.30, 4402.00, 4403.10, 4403.20, 4403.41, 4403.49, 4403.91, 4403.92, 4403.99, 4404.10, 4404.20, 4405.00, 4406.10, 4406-90, 4407.10, 4407.24, 4407.25, 4407.26, 4407.29, 4407.91, 4407.92 and 4407.99), the entry "30%" shall be substituted; (43) in Chapter 45, for the entry in column (4) occurring against each of the subheadings, the entry "30%" shall be substituted; (44) in Chapter 46, for the entry in column (4) occurring against each of the subheadings, the entry "30%" shall be substituted; (45) in Chapter 48, for the entry in column (4) occurring against each of the subheadings (except sub-heading 4801.00), the entry "30%" shall be substituted; (46) in Chapter 50, for the entry in column (4) occurring against each of the sub-headings (except sub-headings 5003.10 and 5003.90), the entry "30%" shall be substituted; (47) in Chapter 51, -- (i) in sub-headings 5101.21, 5101.30, 5109.10, 5109.90 and 5110.00, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (ii) in sub-heading 5113.00, for the entry in column (4), the entry "30% or Rs. 60 per sq.mtr., whichever is higher" shall be substituted; (48) in Chapter 52, -- (i) in sub-headings 5203.00, 5207.90, 5208.11, 5208.12, 5208.13, 5208.19, 5208.21, 5208.22, 5208.23, 5208.29, 5208.31, 5208.32 and 5208.33, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (ii) in sub-heading 5208.39, for the entry in column (4), the entry "30% or Rs. 150 per kg., whichever is higher" shall be substituted; (iii) in sub-heading 5208.43, for the entry in column (4), the entry "30%" shall be substituted; (iv) in sub-heading 5208.49, for the entry in column (4), the entry "30% or Rs. 200 per kg., whichever is higher" shall be substituted; (v) in sub-headings 5209.11, 5209.12, 5209.19, 5209.21, 5209.22 and 5209.29, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (vi) in sub-headings 5209.31, 5209.32 and 5209.39, for the entry in column (4) occurring against each of them, the entry "30% or Rs. 150 per kg., whichever is higher" shall be substituted; (vii) in sub-heading 5209.41, for the entry in column (4), the entry "30% or Rs. 32 per sq. mtr., whichever is higher" shall be substituted; (viii) in sub-heading 5209.43, for the entry in column (4), the entry "30% or Rs. 30 per sq. mtr., whichever is higher" shall be substituted; (ix) in sub-heading 5209.49, for the entry in column (4), the entry "30% or Rs. 150 per kg., whichever is higher" shall be substituted; (x) in sub-headings 5210.11, 5210.12, 5210.19, 5210.21, 5210.22, 5210.29, 5210.31 and 5210.32, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (xi) in sub-heading 5210.39, for the entry in column (4), the entry "30% or Rs. 150 per kg., whichever is higher" shall be substituted; (xii) in sub-heading 5210.42, for the entry in column (4), the entry "30% or Rs. 25 per sq. mtr., whichever is higher" shall be substituted; (xiii) in sub-heading 5210.49, for the entry in column (4), the entry "30% or Rs. 185 per kg., whichever is higher" shall be substituted; (xiv) in sub-headings 5211.11, 5211.12, 5211.19, 5211.21, 5211.22 and 5211.29, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (xv) in sub-headings 5211.31, 5211.32 and 5211.39, for the entry in column (4) occurring against each of them, the entry "30% or Rs. 150 per kg., whichever is higher" shall be substituted; (xvi) in sub-heading 5211.41, for the entry in column (4), the entry "30% or Rs. 44 per sq. mtr., whichever is higher" shall be substituted; (xvii) in sub-heading 5211.43, for the entry in column (4), the entry "30% or Rs. 40 per sq. mtr., whichever is higher" shall be substituted; (xviii) in sub-heading 5211.49, for the entry in column (4), the entry "30% or Rs. 150 per kg., whichever is higher" shall be substituted; (xix) in sub-headings 5212.11, 5212.12, 5212.13 and 5212.14, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (xx) to sub-heading 5212.15, for the entry in column (4), the entry "30% or Rs. 165 per kg., whichever is higher" shall be substituted; (xxi) in sub-headings 5212.21, 5212.22 and 5212.23, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (xxii) in sub-heading 5212.25, for the entry in column (4), the entry "30% or Rs. 165 per kg., whichever is higher" shall be substituted; (49) in Chapter 53, for the entry in column (4) occurring against each of the subheadings, the entry "30%" shall be substituted; (50) in Chapter 54, in sub-headings 5408.10 and 5408.21, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (51) in Chapter 55,-- (i) in sub-headings 5505.10, 5505.20, 5512.11, 5512.21, 5512.91, 5513.11, 5513.12, 5513.13

and 5513.19, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (ii) in sub-headings 5513.21 and 5513.22, for the entry in column (4) occurring against each of them, the entry "30% or Rs. 150 per kg., whichever is higher" shall be substituted; (iii) in sub-heading 5513.23, for the entry in column (4), the entry "30% or Rs. 125 per kg. or Rs. 25 per sq. mtr, whichever is highest" shall be substituted; (iv) in sub-heading 5513.29, for the entry in column (4), the entry "30% or Rs. 185 per kg., whichever is higher" shall be substituted; (v) in sub-heading 5513.32, for the entry in column (4), the entry "30% or Rs. 170 per kg., whichever is higher" shall be substituted; (vi) in sub-heading 5513.33, for the entry in column (4), the entry "30% or Rs. 22 per sq. mtr., whichever is higher" shall be substituted; (vii) in sub-heading 5513.39, for the entry in column (4), the entry "30% or Rs. 125 per kg. or Rs. 30 per sq. mtr., whichever is highest" shall be substituted; (viii) in sub-heading 5513.42, for the entry in column (4), the entry "30% or Rs. 12 per sq. mtr., whichever is higher" shall be substituted; (ix) in sub-heading 5513.43, for the entry in column (4), the entry "30% or Rs. 20 per sq. mtr., whichever is higher" shall be substituted; (x) in sub-heading 5513:49, for the entry in column (4), the entry "30% or Rs. 185 per kg., whichever is higher" shall be substituted; (xi) in sub-headings 5514.11, 5514.12, 5514.13 and 5514.19, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (xii) in sub-heading 5514.21, for the entry in column (4), the entry "30% or Rs. 100 per kg., or Rs. 30 per sq. mtr., whichever is highest" shall be substituted; (xiii) in sub-heading 5514.22, for the entry in column (4), the entry "30% or Rs. 140 per kg., whichever is higher" shall be substituted; (xiv) in sub-heading 5514.23, for the entry in column (4), the entry "30% or Rs. 160 per kg., whichever is higher" shall be substituted; (xv) in sub-heading 5514.29, for the entry in column (4), the entry "30% or Rs. 170 per kg., whichever is higher" shall be substituted; (xvi) in sub-heading 5514.31, for the entry in column (4), the entry "30% or Rs. 64 per sq. mtr., whichever is higher" shall be substituted; (xvii) in sub-heading 5514.33, for the entry in column (4), the entry "30% or Rs. 180 per kg., whichever is higher" shall be substituted; (xviii) in sub-heading 5514.42, for the entry in column (4), the entry "30% or Rs. 140 per kg., whichever is higher" shall be substituted; (xix) in sub-heading 5514.43, for the entry in column (4), the entry "30% or Rs. 31 per sq. mtr., whichever is higher" shall be substituted; (xx) in sub-heading 5514.49, for the entry in column (4), the entry "30% or Rs: 160 per kg., whichever is higher" shall be substituted; (xxi) in sub-heading 5515.12, for the entry in column (4), the entry "30% or Rs. 95 per kg., whichever is higher" shall be substituted; (xxii) in sub-heading 5515.13, for the entry in column (4), the entry "30% or Rs. 75 per sq. mtr., whichever is higher" shall be substituted; (xxiii) in sub-heading 5515.21, for the entry in column (4), the entry "30% or Rs. 79 per sq. mtr., whichever is higher" shall be substituted; (xxiv) in sub-heading 5515.22, for the entry in column (4), the entry "30% or Rs. 140 per kg., whichever is higher" shall be substituted; (xxv) in sub-heading 5515.91, for the entry in column (4), the entry "30% or Rs. 57 per sq. mtr., whichever is higher" shall be substituted; (xxvi) in sub-heading 5515.92, for the entry in column (4), the entry "30% or Rs. 55 per sq. mtr., whichever is higher" shall be substituted; (xxvii) in sub-heading 5516.11, for the entry in column (4), the entry "30%" shall be substituted; (xxviii) in sub-heading 5516.12, for the entry in column (4), the entry "30% or Rs. 35 per sq. mtr., whichever is higher" shall be substituted; (xxix) in sub-heading 5516.13, for the entry in column (4), the entry "30% or Rs. 40 per sq. mtr., whichever is higher" shall be substituted; (xxx) in sub-heading 5516.21, for the entry in column (4), the entry "30%" shall be substituted; (xxxii) in sub-headings 5516.22 and 5516.23, for the entry in column (4) occurring against each of them, the entry "30% or Rs. 150 per kg., whichever is higher" shall be substituted; (xxxii) in sub-headings 5516.31, 5516.32, 5516.33, 5516.34, 5516.41, 5516.42, 5516.91 and 5516.92, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (xxxiii) in sub-heading 5516.94, for the entry in column (4), the entry "30% or Rs. 40 per sq. mtr., whichever is higher" shall be substituted; (52) in Chapter 56, in subheadings 5601.10, 5608.11, 5608.19, 5608.90 and 5609.00, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (53) in Chapter 57, -- (i) in sub-headings 5701.10, 5701.90, 5702.10, 5702.20 and 5702.31, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (ii) in sub-heading 5702.32, for the entry in column (4), the entry "30% or Rs. 105 per sq. mtr., whichever is higher" shall be substituted; (iii) in sub-headings 5702.39 and 5702.41, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (iv) in sub-heading 5702.42, for the entry in column (4), the entry "30% or Rs. 80 per sq. mtr., whichever is higher" shall be substituted; (v) in sub-headings 5702.49 and 5702.51, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (vi) in sub-heading 5702.52, for the entry in column (4), the entry "30% or Rs. 105 per sq. mtr., whichever is higher" shall be

substituted; (vii) in sub-headings 5702.59 and 5702.91, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (viii) in sub-heading 5702.92, for the entry in column (4), the entry "30% or Rs. 110 per sq. mtr., whichever is higher" shall be substituted; (ix) in sub-headings 5702.99 and 5703.10, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (x) in sub-heading 5703.20, for the entry in column (4), the entry "30% or Rs. 70 per sq. mtr., whichever is higher" shall be substituted; (xi) in sub-heading 5703.30, for the entry in column (4), the entry "30% or Rs. 55 per sq. mtr., whichever is higher" shall be substituted; (xii) in sub-headings 5703.90 and 5704.10, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (xiii) in sub-heading 5704.90, for the entry in column (4), the entry "30% or Rs. 35 per sq. mtr., whichever is higher" shall be substituted; (xiv) in sub-heading 5705.00, for the entry in column (4), the entry "30%" shall be substituted; (54) in Chapter 58 -- (i) in sub-heading 5801.10, for the entry in column (4), the entry "30% or Rs. 210 per sq. mtr., whichever is higher" shall be substituted; (ii) in sub-heading 5801.21, for the entry in column (4), the entry "30% or Rs. 80 per sq. mtr., whichever is higher" shall be substituted; (iii) in sub-heading 5801.22, for the entry in column (4), the entry "30% or Rs. 75 per sq. mtr., whichever is higher" shall be substituted; (iv) in sub-heading 5801.23, for the entry in column (4), the entry "30% or Rs. 80 per sq. mtr., whichever is higher" shall be substituted; (v) in sub-heading 5801.24, for the entry in column (4), the entry "30% or Rs. 135 per sq. mtr., whichever is higher" shall be substituted; (vi) in sub-heading 5801.25, for the entry in column(4), the entry "30% or Rs. 120 per sq. mtr., whichever is higher" shall be substituted; (vii) in sub-heading 5801.26, for the entry in column (4), the entry "30% or Rs. 180 per sq. mtr. , whichever is higher" shall be substituted; (viii) in sub-heading 5801.31, for the entry in column (4), the entry "30% or Rs. 75 per sq. mtr., whichever is higher" shall be substituted; (ix) in sub-heading 5801.32, for the entry in column (4), the entry "30% or Rs. 180 per sq. mtr., whichever is higher" shall be substituted; (x) in sub-heading 5801.33, for the entry in column (4), the entry "30% or Rs. 150 per sq. mtr., whichever is higher" shall be substituted; (xi) in sub-heading 5801.34, for the entry in column (4), the entry "30% or Rs. 140 per sq. mtr., whichever is higher" shall be substituted; (xii) in sub-heading 5801.36, for the entry in column (4), the entry "30% or Rs. 130 per sq. mtr., whichever is higher" shall be substituted; (xiii) in sub-heading 5801.90, for the entry in column (4), the entry "30% or Rs. 35 per sq. mtr., whichever is higher" shall be substituted; (xiv) in sub-heading 5802.20, for the entry in column (4), the entry "30%" shall be substituted; (xv) in sub-heading 5802.30, for the entry in column (4), the entry "30% or Rs. 150 per kg., whichever is higher" shall be substituted; (xvi) in sub-headings 5803.10 and 5803.90, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (xvii) in sub-headings 5804.10, 5804.21, 5804.29 and 5804.30, for the entry in column (4) occurring against each of them, the entry "30% or Rs. 200 per kg., whichever is higher" shall be substituted; (xviii) in sub-headings 5805.00, 5806.10, 5806.20, 5806.31, 5806.39, 5806.40 and 5808.10, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (xix) in sub-heading 5810.10, for the entry in column (4), the entry "30% or Rs. 200 per kg., whichever is higher" shall be substituted; (xx) in sub-headings 5810.91, 5810.92, 5810.99 and 5811.00, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (55) in Chapter 59, in sub-headings 5904.10, 5904.90, 5905.00, 5906.10, 5906.91, 5906.99, 5907.00, 5908.00, 5909.00, 5911.20, 5911.31, 5911.32, 5911.40 and 5911.90, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (56) in Chapter 60, for the entry in column (4) occurring against each of the subheadings (except sub-headings 6001.92, 6005.21, 6005.22, 6005.23, 6005.24, 6005.31, 6005.32, 6005.33, 6005.34, 6005.41, 6005.42, 6005.43 and 6005.44), the entry "30%" shall be substituted; (57) in Chapter 61, -- (i) in sub-heading 6101.10, for the entry in column (4), the entry "30% or Rs. 700 per piece, whichever is higher" shall be substituted; (ii) in sub-heading 6101.20, for the entry in column (4), the entry "30% or Rs. 540 per piece, whichever is higher" shall be substituted; (iii) in sub-heading 6101.30, for the entry in column (4), the entry "30% or Rs. 530 per piece, whichever is higher" shall be substituted; (iv) in sub-heading 6101.90, for the entry in column (4), the entry "30%" shall be substituted; (v) in sub-heading 6102.10, for the entry in column (4), the entry "30% or Rs. 595 per piece, whichever is higher" shall be substituted; (vi) in sub-heading 6102.20, for the entry in column (4), the entry "30% or Rs. 425 per piece, whichever is higher" shall be substituted; (vii) in sub-heading 6102.30, for the entry in column (4), the entry "30% or Rs. 475 per piece, whichever is higher" shall be substituted; (viii) in sub-headings 6102.90, 6103.11, 6103.12, 6103.19, 6103.21, 6103.22, 6103.23, 6103.29, 6103.31, 6103.32, 6103.33, 6103.39, 6103.41, 6103.42, 6103.43, 6103.49, 6104.11, 6104.12 and 6104.13, for the entry in column (4) occurring against each of them, the entry

"30%" shall be substituted; (ix) in sub-heading 6104.19, for the entry in column (4), the entry "30% or Rs. 460 per piece, whichever is higher" shall be substituted; (x) in sub-headings 6104.21, 6104.22, 6104.23, 6104.29, 6104.31, 6104.32, 6104.33 and 6104.39, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (xi) in sub-heading 6104.41, for the entry in column (4), the entry "30% or Rs. 255 per piece, whichever is higher" shall be substituted; (xii) in sub-heading 6104.42, for the entry in column (4), the entry "30%" shall be substituted; (xiii) in sub-headings 6104.43 and 6104.44, for the entry in column (4) occurring against each of them, the entry "30% or Rs. 255 per piece, whichever is higher" shall be substituted; (xiv) in sub-heading 6104.49, for the entry in column (4), the entry "30% or Rs. 220 per piece, whichever is higher" shall be substituted; (xv) in sub-headings 6104.51, 6104.52, 6104.53 and 6104.59, for the entry in column (4) occurring against each of them, the entry "30% or Rs. 110 per piece, whichever is higher" shall be substituted; (xvi) in sub-heading 6104.61, for the entry in column (4), the entry "30%" shall be substituted; (xvii) in sub-headings 6104.62 and 6104.63, for the entry in column (4) occurring against each of them, the entry "30% or Rs. 98 per piece, whichever is higher" shall be substituted; (xviii) in sub-heading 6104.69, for the entry in column (4), the entry "30%" shall be substituted; (xix) in sub-headings 6105.10 and 6105.20, for the entry in column (4) occurring against each of them, the entry "30% or Rs. 83 per piece, whichever is higher" shall be substituted; (xx) in sub-heading 6105.90, for the entry in column (4), the entry "30% or Rs. 90 per piece, whichever is higher" shall be substituted; (xxi) in sub-heading 6106.10, for the entry in column (4), the entry "30% or Rs. 90 per piece, whichever is higher" shall be substituted; (xxii) in sub-heading 6106.20, for the entry in column (4), the entry "30% or Rs. 25 per piece, whichever is higher" shall be substituted; (xxiii) in sub-heading 6106.90, for the entry in column (4), the entry "30% or Rs. 135 per piece, whichever is higher" shall be substituted; (xxiv) in sub-heading 6107.11, for the entry in column (4), the entry "30% or Rs. 24 per piece, whichever is higher" shall be substituted; (xxv) in sub-heading 6107.12, for the entry in column (4), the entry "30% or Rs. 30 per piece, whichever is higher" shall be substituted; (xxvi) in sub-headings 6107.19, 6107.21, 6107.22, 6107.29, 6107.91, 6107.92, 6107.99, 6108.11 and 6108.19, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (xxvii) in sub-headings 6108.21 and 6108.22, for the entry in column (4) occurring against each of them, the entry "30% or Rs. 25 per piece, whichever is higher" shall be substituted; (xxviii) in sub-headings 6108.29, 6108.31, 6108.32 and 6108.39, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (xxix) in sub-heading 6108.91, for the entry in column (4), the entry "30% or Rs. 65 per piece, whichever is higher" shall be substituted; (xxx) in sub-heading 6108.92, for the entry in column (4), the entry "30% or Rs. 60 per piece, whichever is higher" shall be substituted; (xxxi) in sub-heading 6108.99, for the entry in column (4), the entry "30%" shall be substituted; (xxxii) in sub-heading 6109.10, for the entry in column (4), the entry "30% or Rs. 45 per piece, whichever is higher" shall be substituted; (xxxiii) in sub-heading 6109.90, for the entry in column (4), the entry "30% or Rs. 50 per piece, whichever is higher" shall be substituted; (xxxiv) in sub-headings 6110.11, 6110.12 and 6110.19, for the entry in column (4) occurring against each of them, the entry "30% or Rs. 275 per piece, whichever is higher" shall be substituted; (xxxv) in sub-heading 6110.20, for the entry in column (4), the entry "30% or Rs. 85 per piece, whichever is higher" shall be substituted; (xxxvi) in sub-heading 6110.30, for the entry in column (4), the entry "30% or Rs. 110 per piece, whichever is higher" shall be substituted; (xxxvii) in sub-heading 6110.90, for the entry in column (4), the entry "30% or Rs. 105 per piece, whichever is higher" shall be substituted; (xxxviii) in sub-headings 6111.10, 6111.20, 6111.30, 6111.90, 6112.11, 6112.12, 6112.19, 6112.20, 6112.31, 6112.39, 6112.41, 6112.49, 6113.00, 6114.10, 6114.20, 6114.30, 6114.90, 6115.11, 6115.12, 6115.19, 6115.20, 6115.91, 6115.92, 6115.93, 6115.99, 6116.10, 6116.91, 6116.92, 6116.93, 6116.99, 6117.10, 6117.20, 6117.80 and 6117.90, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (58) in Chapter 62 -- (i) in sub-headings 6201.11 and 6201.12, for the entry in column (4) occurring against each of them, the entry "30% or Rs. 385 per piece, whichever is higher" shall be substituted; (ii) in sub-heading 6201.13, for the entry in column (4), the entry "30% or Rs. 320 per piece, whichever is higher" shall be substituted; (iii) in sub-heading 6201.19, for the entry in column (4), the entry "30%" shall be substituted; (iv) in sub-heading 6201.91, for the entry in column (4), the entry "30% or Rs. 220 per piece, whichever is higher" shall be substituted; (v) in sub-heading 6201.92, for the entry in column (4), the entry "30% or Rs. 210 per piece, whichever is higher" shall be substituted; (vi) in sub-heading 6201.93, for the entry in column (4), the entry "30% or Rs. 180 per piece, whichever is higher" shall be substituted; (vii) in sub-heading 6201.99, for the entry in column (4), the entry "30%" shall be substituted; (viii) in sub-heading 6202.11, for

the entry in column (4), the entry "30% or Rs. 385 per piece, whichever is higher" shall be substituted; (ix) in sub-heading 6202.12, for the entry in column (4), the entry "30% or Rs. 210 per piece, whichever is higher" shall be substituted; (x) in sub-heading 6202.13, for the entry in column (4), the entry "30% or Rs. 385 per piece, whichever is higher" shall be substituted; (xi) in sub-heading 6202.19, for the entry in column (4), the entry "30%" shall be substituted; (xii) in sub-heading 6202.91, for the entry in column (4), the entry "30% or Rs. 220 per piece, whichever is higher" shall be substituted; (xiii) in sub-heading 6202.92, for the entry in column (4), the entry "30% or Rs. 160 per piece, whichever is higher" shall be substituted; (xiv) in sub-heading 6202.93, for the entry in column (4), the entry "30% or Rs. 220 per piece, whichever is higher" shall be substituted; (xv) in sub-heading 6202.99, for the entry in column (4), the entry "30%" shall be substituted; (xvi) in sub-heading 6203.11, for the entry in column (4), the entry "30% or Rs. 1100 per piece, whichever is higher" shall be substituted; (xvii) in sub-heading 6203.12, for the entry in column (4), the entry "30% or Rs. 720 per piece, whichever is higher" shall be substituted; THE SECOND SCHEDULE (See section 131) In the First Schedule to the Customs Tariff Act,-- (1) in Chapter 1, for the entry in column (4) occurring against each of the subheadings, the entry "30%" shall be substituted; (2) in Chapter 2, for the entry in column (4) occurring against each of the subheadings (except sub-headings 0207.13 and 0207.14), the entry "30%" shall be substituted; (3) in Chapter 3, for the entry in column (4) occurring against each of the subheadings, the entry "30%" shall be substituted; (4) in Chapter 4,-- (i) for the entry in column (4) occurring against each of the sub-headings (except sub-headings 0402.10, 0402.21, 0405.10, 0405.20, 0405.90 and 0406.90), the entry "30%" shall be substituted; (ii) for the entry in column (4) occurring against each of the sub-headings 0405.20 and 0405.90, the entry "40%" shall be substituted; (5) in Chapter 5,-- (i) for the entry in column (4) occurring against each of the sub-headings (except sub-heading 0507.10), the entry "30%" shall be substituted; (ii) in sub-heading 0507.10, for the entries in column (4) and column (5), the entries "30%" and "20%" shall respectively be substituted; (6) in Chapter 6, in sub-headings 0603.10, 0603.90, 0604.10, 0604.91 and 0604.99, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (7) in Chapter 7, -- (i) for the entries in column (4) and column (5) occurring against each of the sub-headings (except sub-headings 0713.10, 0713.20, 0713.31, 0713.32, 0713.33, 0713.39, 0713.40, 0713.50 and 0713.90), the entries "30%" and "20%" shall respectively be substituted; (ii) in sub-heading 0713.10, for the entry in column (5), the entry "40%" shall be substituted; (iii) in sub-headings 0713.20, 0713.31, 0713.32, 0713.33, 0713.39, 0713.40, 0713.50 and 0713.90, for the entries in column (4) and column (5) occurring against each of them, the entries "30%" and "20%" shall respectively be substituted; (8) in Chapter 8, -- (i) for the entries in column (4) and column (5) occurring against each of the sub-headings (except sub-headings 0801.11, 0801.19, 0801.31, 0802.11, 0802.12, 0802.90, 0805.10, 0805.40, 0805.50, 0806.10, 0806.20, 0808.10, 0808.20, 0809.40 and 0813.20), the entries "30%" and "20%" shall respectively be substituted; (ii) in sub-heading 0801.31, for the entry in column (4), the entry "30%" shall be substituted; (iii) in sub-heading 0802.11, for the entry in column (5), the entry "Rs. 30 per kg." shall be substituted; (iv) in sub-heading 0802.90, for the entry in column (5), the entry "90%" shall be substituted; (v) in sub-heading 0805.40, for the entry in column (5), the entry "15%" shall be substituted; (vi) in sub-heading 0806.10, for the entry in column (5), the entry "30%" shall be substituted; (vii) in sub-heading 0806.20, for the entries in column (4) and column (5) occurring against each of them, the entries "105%" and "95%" shall respectively be substituted; (viii) in sub-heading 0808.10, for the entry in column (5), the entry "40%" shall be substituted; (ix) in sub-heading 0808.20, for the entry in column (5), the entry "25%" shall be substituted; (x) in sub-heading 0813.20, for the entry in column (5), the entry "15%" shall be substituted; (9) in Chapter 9,-- (i) in sub-headings 0901.11, 0901.12, 0901.21, 0901.22 and 0901.90, for the entries in column (4) and column (5) occurring against each of them, the entries "100%" and "100% less 13 paise per kg." shall respectively be substituted; (ii) in sub-headings 0902.10, 0902.20, 0902.30 and 0902.40, for the entries in column (4) and column (5) occurring against each of them, the entries "100%" and "100% less 26 paise per kg." shall respectively be substituted; (iii) in sub-heading 0903.00, for the entries in column (4) and column (5) occurring against each of them, the entries "30%" and "30% less 26 paise per kg." shall respectively be substituted; (iv) in sub-headings 0904.11 and 0904.12, for the entries in column (4) and column (5) occurring against each of them, the entries "70%" and "62.5%" shall respectively be substituted; (v) in sub-heading 0904.20, for the entry in column (4), the entry "70%" shall be substituted; (vi) in sub-heading 0905.00, for the entry in column (4), the entry "30%" shall be substituted; (vii) in sub-headings 0906.10 and 0906.20, for the entries in column (4) and column (5) occurring against each of them, the entries "30%" and "22.5%" shall

respectively be substituted; (viii) in sub-heading 0907.00, for the entries in column (4) and column (5) occurring against each of them, the entries "70%" and "62.5%" shall respectively be substituted; (ix) in sub-heading 0908.10, for the entries in column (4) and column (5) occurring against each of them, the entries "30%" and "22.5%" shall respectively be substituted; (x) in sub-heading 0908.20, for the entry in column (4), the entry "30%" shall be substituted; (xi) in sub-heading 0908.30, for the entries in column (4) and column (5) occurring against each of them, the entries "70%" and "62.5%" shall respectively be substituted; (xii) in sub-headings 0909.10, 0909.20, 0909.30, 0909.40, 0909.50, 0910.10, 0910.20, 0910.30, 0910.40, 0910.50, 0910.91 and 0910.99, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (10) in Chapter 11, for the entry in column (4) occurring against each of the sub headings (except sub-heading 1107.10), the entry "30%" shall be substituted; (11) in Chapter 12,-- (i) for the entry in column (4) occurring against each of the sub-headings (except sub-headings 1201.00, 1202.10, 1202.20, 1203.00, 1204.00, 1205.10, 1205.90, 1206.00, 1207.10, 1207.20, 1207.30, 1207.40, 1207.50, 1207.60, 1207.91, 1207.99, 1209.91 and 1209.99), the entry "30%" shall be substituted; (ii) in sub-headings 1201.00, 1202.10, 1202.20, 1204.00, 1205.10, 1205.90, 1206.00, 1207.10, 1207.20, 1207.30, 1207.40, 1207.50 and 1207.60, for the entries in column (4) and column (5) occurring against each of them, the entries "30%" and "20%" shall respectively be substituted; (iii) in sub-heading 1207.91, for the entries in column (4) and column (5) occurring against each of them, the entries "70%" and "60%" shall respectively be substituted; (iv) in sub-heading 1207.99, for the entries in column (4) and column (5) occurring against each of them, the entries "30%" and "20%" shall respectively be substituted; (12) in Chapter 13,-- (i) for the entry in column (4) occurring against each of the sub-headings (except sub-heading 1301.20), the entry "30%" shall be substituted; (ii) in sub-heading 1301.20, for the entries in column (4) and column (5) occurring against each of them, the entries "30%" and "20%" shall respectively be substituted; (13) in Chapter 14, for the entry in column (4) occurring against each of the subheadings, the entry "30%" shall be substituted; (14) in Chapter 15 -- (i) in sub-headings 1501.00, 1503.00, 1504.10, 1504.20, 1504.30, 1505.00 and 1506.00, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (ii) in sub-headings 1507.10 and 1507.90, for the entry in column (5) occurring against each of them, the entry "35%" shall be substituted; (iii) in sub-headings 1508.10 and 1508.90, for the entry in column (5) occurring against each of them, the entry "90%" shall be substituted; (iv) in sub-heading 1509.10, for the entry in column (5), the entry "35%" shall be substituted; (v) in sub-heading 1509.90, for the entry in column (5), the entry "30%" shall be substituted; (vi) in sub-heading 1510.00, for the entry in column (5), the entry "35%" shall be substituted; (vii) in sub-headings 1511.10, 1511.90, 1512.11, 1512.19, 1512.21, 1512.29, 1513.11, 1513.19, 1513.21 and 1513.29, for the entry in column (5) occurring against each of them, the entry "90%" shall be substituted; (viii) in sub-headings 1514.11, 1514.19, 1514.91 and 1514.99, for the entry in column (5) occurring against each of them, the entry "65%" shall be substituted; (ix) in sub-headings 1515.11, 1515.19, 1515.21, 1515.29, 1515.30, 1515.40, 1515.50 and 1515.90, for the entry in column (5) occurring against each of them, the entry "90%" shall be substituted; (x) in sub-headings 1516.10, 1516.20, 1517.10, 1517.90, 1518.00, 1520.00, 1521.10, 1521.90 and 1522.00, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (15) in Chapter 16, for the entry in column (4) occurring against each of the subheadings (except sub-headings 1601.00 and 1602.32), the entry "30%" shall be substituted; (16) in Chapter 17, for the entry in column (4) occurring against each of the subheadings (except sub-headings 1701.11, 1701.12, 1701.91, 1701.99 and 1704.10), the entry "30%" shall be substituted; (17) in Chapter 18, for the entry in column (4) occurring against each of the subheadings, the entry "30%" shall be substituted; (18) in Chapter 19, for the entry in column (4) occurring against each of the subheadings (except sub-headings 1901.10, 1905.31 and 1905.32), the entry "30%" shall be substituted; (19) in Chapter 20, for the entry in column (4) occurring against each of the subheadings (except sub-headings 2004.10, 2009.11, 2009.12 and 2009.19), the entry "30%" shall be substituted; (20) in Chapter 21, -- (i) for the entry in column (4) occurring against each of the sub-headings (except sub-heading 2106.90), the entry "30%" shall be substituted; (ii) in sub-heading 2106.90, for the entry in column (4), the entry "160%" shall be substituted; (21) in Chapter 22, -- (i) in sub-headings 2201.10, 2201.90, 2202.10 and 2202.90, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (ii) in sub-heading 2207.10, for the entry in column (4), the entry "182%" shall be substituted; (iii) in sub-heading 2207.20, for the entry in column (4), the entry "30%" shall be substituted; (iv) in sub-headings 2208.20, 2208.30, 2208.40, 2208.50, 2208.60, 2208.70 and 2208.90, for the entry in column (4) occurring against each of them, the entry "182%" shall be substituted; (v) in sub-heading

2209.00, for the entry in column (4), the entry "30%" shall be substituted; (22) in Chapter 23, for the entry in column (4) occurring against each of the subheadings, the entry "30%" shall be substituted; (23) in Chapter 24, for the entry in column (4) occurring against each of the subheadings, the entry "30%" shall be substituted; (24) in Chapter 25, -- (i) in sub-headings 2504.10 and 2504.90, for the entries in column (4) and column (5) occurring against each of them, the entries "30%" and "20%" shall respectively be substituted; (ii) in sub-headings 2515.11, 2515.12, 2515.50, 2516.11, 2516.12, 2516.21, 2516.22, 2516.90, 2519.10, 2519.90, 2523.10, 2523.21, 2523.39, 2523.30^2523.90, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (25) in Chapter 26, in sub-headings 2620.11, 2620.19 and 2620.30, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (26) in Chapter 27, -- (i) in sub-headings 2705.00, 2706.00, 2707.10, 2707.20, 2707.30, 2707.50, 2707.91, 2707.99, 2708.10 and 2708.20, for the entry in column (4) occurring against each of them; the entry "30%" shall be substituted; (ii) in sub-heading 2709.00, for the entry in column (4), the entry "10%" shall be substituted; (iii) in sub-headings 2710.11, 2710.19, 2710.91, 2710.99, 2712.10, 2712.20, 2712.90, 2713.11, 2713.12, 2713.20, 2713.90 and 2715.00, for the entry in column (4) occurring against each of them, the entry "20%" shall be substituted; (27) in Chapter 28, for the entry in column (4) occurring against each of the subheadings (except sub-headings 2801.20, 2814.10, 2814.20 and 2845.10), the entry "30%" shall be substituted; (28) in Chapter 29, -- (i) for the entry in column (4) occurring against each of the sub-headings (except sub-headings 2901.10, 2901.21, 2901.22, 2901.23, 2901.24, 2901.29, 2902.11, 2902.19, 2902.20, 2902.30, 2902.41, 2902.42, 2902.43, 2902.44, 2902.50, 2902.60, 2902.70, 2902.90, 2903.15, 2903.21, 2905.11, 2905.31, 2907.11, 2910.30, 2915.21, 2917.12, 2917.36, 2917.37, 2918.12, 2926.10, 2933.21, 2933.71, 2936.10, 2936.21, 2936.22, 2936.23, 2936.24, 2936.25, 2936.26, 2936.27, 2936.28, 2936.29, 2936.90, 2937.11, 2937.12, 2937.19, 2937.21, 2937.22, 2937.23, 2937.29, 2937.31, 2937.39, 2937.40, 2937.50, 2937.90, 2939.41, 2939.42, 2939.43, 2939.49, 2939.51, 2939.59, 2941.10, 2941.20, 2941.30, 2941.40, 2941.50 and 2941.90), the entry "30%" shall be substituted; (ii) in sub-heading 2902.43, for the entry in column (4), the entry "10%" shall be substituted; (iii) in sub-headings 2936.10, 2936.21, 2936.22, 2936.23, 2936.24, 2936.25, 2936.26, 2936.27, 2936.28, 2936.29 and 2936.90, for the entries in column (4) and column (5) occurring against each of them, the entries "30%" and "24%" shall respectively be substituted; (iv) in sub-headings 2937.11, 2937.12, 2937.19, 2937.21, 2937.22, 2937.23, 2937.29, 2937.31, 2937.39, 2937.40, 2937.50, 2937.90, 2939.41, 2939.42, 2939.43, 2939.49, 2939.51 and 2939.59, for the entries in column (4) and column (5) occurring against each of them, the entries "30%" and "20%" shall respectively be substituted; (v) in sub-headings 2941.10, 2941.20, 2941.30, 2941.40, 2941.50 and 2941.90, for the entries in column (4) and column (5) occurring against each of them, the entries "30%" and "24%" shall respectively be substituted; (29) in Chapter 30, -- (i) for the entries in column (4) and column (5) occurring against each of the sub-headings (except sub-headings 3005.10, 3005.90, 3006.10, 3006.20, 3006.30, 3006.40, 3006.50, 3006.60, 3006.70 and 3006.80), the entries "30%" and "20%" shall respectively be substituted; (ii) in sub-headings 3005.10, 3005.90, 3006.10, 3006.20, 3006.30, 3006.40, 3006.50, 3006.70 and 3006.80, for the entry in column (4), the entry "30%" shall be substituted; (30) in Chapter 31, for the entry in column (4) occurring against each of the subheadings (except sub-headings 3102.21, 3102.50, 3104.30, 3105.20, 3105.30, 3105.40, 3105.51, 3105.59, 3105.60 and 3105.90), the entry "30%" shall be substituted; (31) in Chapter 32, for the entry in column (4) occurring against each of the sub-headings (except sub-headings 3201.10, 3201.20 and 3201.90), the entry "30%" shall be substituted; (32) in Chapter 33 -- (i) for the entry in column (4) occurring against each of the sub-headings (except sub-heading 3302.10), the entry "30%" shall be substituted; (ii) in sub-heading 3302.10, for the entry in column (4), the entry "160%" shall be substituted; (33) in Chapter 34 -- (i) for the entry in column (4) occurring against each of the sub-headings (except sub-headings 3402.11, 3402.12, 3402.13 and 3402.19), the entry "30%" shall be substituted; (ii) in sub-headings 3402.11, 3402.12, 3402.13 and 3402.19, for the entries in column (4) and column (5) occurring against each of them, the entries "30%" and "20%" shall respectively be substituted; (34) in Chapter 35, for the entry in column (4) occurring against each of the subheadings, the entry "30%" shall be substituted; (35) in Chapter 36, for the entry in column (4) occurring against each of the subheadings, the entry "30%" shall be substituted; (36) in Chapter 37, in sub-headings 3702.32, 3702.39, 3702.42, 3702.43, 3702.44, 3707.10 and 3707.90, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (37) in Chapter 38, -- (i) for the entry in column (4) occurring against each of the sub-headings (except sub-headings 3801.10, 3802.10, 3812.10, 3815.11, 3815.12, 3815.19, 3815.90, 3818.00 and 3823.70), the entry

"30%" shall be substituted; (ii) in sub-headings 3801.10, 3802.10 and 3812.10, for the entries in column (4) and column (5) occurring against each of them, the entries "30%" and "20%" shall respectively be substituted; (38) in Chapter 39, for the entry in column (4) occurring against each of the sub headings, the entry "30%" shall be substituted; (39) in Chapter 40, -- (i) for the entry in column (4) occurring against each of the sub-headings (except sub-headings 4001.10, 4001.21, 4001.22, 4001.29 and 4011.30), the entry "30%" shall be substituted; (ii) in sub-heading 4001.10, for the entry in column (4), the entry "70%" shall be substituted; (40) in Chapter 42, for the entry in column (4) occurring against each of the subheadings, the entry "30%" shall be substituted; (41) in Chapter 43, in sub-headings 4303.10, 4303.90 and 4304.00, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (42) in Chapter 44, for the entry in column (4) occurring against each of the subheadings (except sub-headings 4401.10, 4401.21, 4401.22, 4401.30, 4402.00, 4403.10, 4403.20, 4403.41, 4403.49, 4403.91, 4403.92, 4403.99, 4404.10, 4404.20, 4405.00, 4406.10, 4406-90, 4407.10, 4407.24, 4407.25, 4407.26, 4407.29, 4407.91, 4407.92 and 4407.99), the entry "30%" shall be substituted; (43) in Chapter 45, for the entry in column (4) occurring against each of the subheadings, the entry "30%" shall be substituted; (44) in Chapter 46, for the entry in column (4) occurring against each of the subheadings, the entry "30%" shall be substituted; (45) in Chapter 48, for the entry in column (4) occurring against each of the subheadings (except sub-heading 4801.00), the entry "30%" shall be substituted; (46) in Chapter 50, for the entry in column (4) occurring against each of the sub-headings (except sub-headings 5003.10 and 5003.90), the entry "30%" shall be substituted; (47) in Chapter 51, -- (i) in sub-headings 5101.21, 5101.30, 5109.10, 5109.90 and 5110.00, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (ii) in sub-heading 5113.00, for the entry in column (4), the entry "30% or Rs. 60 per sq.mtr., whichever is higher" shall be substituted; (48) in Chapter 52, -- (i) in sub-headings 5203.00, 5207.90, 5208.11, 5208.12, 5208.13, 5208.19, 5208.21, 5208.22, 5208.23, 5208.29, 5208.31, 5208.32 and 5208.33, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (ii) in sub-heading 5208.39, for the entry in column (4), the entry "30% or Rs. 150 per kg., whichever is higher" shall be substituted; (iii) in sub-heading 5208.43, for the entry in column (4), the entry "30%" shall be substituted; (iv) in sub-heading 5208.49, for the entry in column (4), the entry "30% or Rs. 200 per kg., whichever is higher" shall be substituted; (v) in sub-headings 5209.11, 5209.12, 5209.19, 5209.21, 5209.22 and 5209.29, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (vi) in sub-headings 5209.31, 5209.32 and 5209.39, for the entry in column (4) occurring against each of them, the entry "30% or Rs. 150 per kg., whichever is higher" shall be substituted; (vii) in sub-heading 5209.41, for the entry in column (4), the entry "30% or Rs. 32 per sq. mtr., whichever is higher" shall be substituted; (viii) in sub-heading 5209.43, for the entry in column (4), the entry "30% or Rs. 30 per sq. mtr., whichever is higher" shall be substituted; (ix) in sub-heading 5209.49, for the entry in column (4), the entry "30% or Rs. 150 per kg., whichever is higher" shall be substituted; (x) in sub-headings 5210.11, 5210.12, 5210.19, 5210.21, 5210.22, 5210.29, 5210.31 and 5210.32, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (xi) in sub-heading 5210.39, for the entry in column (4), the entry "30% or Rs. 150 per kg., whichever is higher" shall be substituted; (xii) in sub-heading 5210.42, for the entry in column (4), the entry "30% or Rs. 25 per sq. mtr., whichever is higher" shall be substituted; (xiii) in sub-heading 5210.49, for the entry in column (4), the entry "30% or Rs. 185 per kg., whichever is higher" shall be substituted; (xiv) in sub-headings 5211.11, 5211.12, 5211.19, 5211.21, 5211.22 and 5211.29, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (xv) in sub-headings 5211.31, 5211.32 and 5211.39, for the entry in column (4) occurring against each of them, the entry "30% or Rs. 150 per kg., whichever is higher" shall be substituted; (xvi) in sub-heading 5211.41, for the entry in column (4), the entry "30% or Rs. 44 per sq. mtr., whichever is higher" shall be substituted; (xvii) in sub-heading 5211.43, for the entry in column (4), the entry "30% or Rs. 40 per sq. mtr., whichever is higher" shall be substituted; (xviii) in sub-heading 5211.49, for the entry in column (4), the entry "30% or Rs. 150 per kg., whichever is higher" shall be substituted; (xix) in sub-headings 5212.11, 5212.12, 5212.13 and 5212.14, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (xx) to sub-heading 5212.15, for the entry in column (4), the entry "30% or Rs. 165 per kg., whichever is higher" shall be substituted; (xxi) in sub-headings 5212.21, 5212.22 and 5212.23, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (xxii) in sub-heading 5212.25, for the entry in column (4), the entry "30% or Rs. 165 per kg., whichever is higher" shall be substituted; (49) in Chapter 53, for the entry in column (4) occurring against each of the

subheadings, the entry "30%" shall be substituted; (50) in Chapter 54, in sub-headings 5408.10 and 5408.21, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (51) in Chapter 55,-- (i) in sub-headings 5505.10, 5505.20, 5512.11, 5512.21, 5512.91, 5513.11, 5513.12, 5513.13 and 5513.19, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (ii) in sub-headings 5513.21 and 5513.22, for the entry in column (4) occurring against each of them, the entry "30% or Rs. 150 per kg., whichever is higher" shall be substituted; (iii) in sub-heading 5513.23, for the entry in column (4), the entry "30% or Rs. 125 per kg. or Rs. 25 per sq. mtr, whichever is highest" shall be substituted; (iv) in sub-heading 5513.29, for the entry in column (4), the entry "30% or Rs. 185 per kg., whichever is higher" shall be substituted; (v) in sub-heading 5513.32, for the entry in column (4), the entry "30% or Rs. 170 per kg., whichever is higher" shall be substituted; (vi) in sub-heading 5513.33, for the entry in column (4), the entry "30% or Rs. 22 per sq. mtr., whichever is higher" shall be substituted; (vii) in sub-heading 5513.39, for the entry in column (4), the entry "30% or Rs. 125 per kg. or Rs. 30 per sq. mtr., whichever is highest" shall be substituted; (viii) in sub-heading 5513.42, for the entry in column (4), the entry "30% or Rs. 12 per sq. mtr., whichever is higher" shall be substituted; (ix) in sub-heading 5513.43, for the entry in column (4), the entry "30% or Rs. 20 per sq. mtr., whichever is higher" shall be substituted; (x) in sub-heading 5513:49, for the entry in column (4), the entry "30% or Rs. 185 per kg., whichever is higher" shall be substituted; (xi) in sub-headings 5514.11, 5514.12, 5514.13 and 5514.19, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (xii) in sub-heading 5514.21, for the entry in column (4), the entry "30% or Rs. 100 per kg., or Rs. 30 per sq. mtr., whichever is highest" shall be substituted; (xiii) in sub-heading 5514.22, for the entry in column (4), the entry "30% or Rs. 140 per kg., whichever is higher" shall be substituted; (xiv) in sub-heading 5514.23, for the entry in column (4), the entry "30% or Rs. 160 per kg., whichever is higher" shall be substituted; (xv) in sub-heading 5514.29, for the entry in column (4), the entry "30% or Rs. 170 per kg., whichever is higher" shall be substituted; (xvi) in sub-heading 5514.31, for the entry in column (4), the entry "30% or Rs. 64 per sq. mtr., whichever is higher" shall be substituted; (xvii) in sub-heading 5514.33, for the entry in column (4), the entry "30% or Rs. 180 per kg., whichever is higher" shall be substituted; (xviii) in sub-heading 5514.42, for the entry in column (4), the entry "30% or Rs. 140 per kg., whichever is higher" shall be substituted; (xix) in sub-heading 5514.43, for the entry in column (4), the entry "30% or Rs. 31 per sq. mtr., whichever is higher" shall be substituted; (xx) in sub-heading 5514.49, for the entry in column (4), the entry "30% or Rs: 160 per kg., whichever is higher" shall be substituted; (xxi) in sub-heading 5515.12, for the entry in column (4), the entry "30% or Rs. 95 per kg., whichever is higher" shall be substituted; (xxii) in sub-heading 5515.13, for the entry in column (4), the entry "30% or Rs. 75 per sq. mtr., whichever is higher" shall be substituted; (xxiii) in sub-heading 5515.21, for the entry in column (4), the entry "30% or Rs. 79 per sq. mtr., whichever is higher" shall be substituted; (xxiv) in sub-heading 5515.22, for the entry in column (4), the entry "30% or Rs. 140 per kg., whichever is higher" shall be substituted; (xxv) in sub-heading 5515.91, for the entry in column (4), the entry "30% or Rs. 57 per sq. mtr., whichever is higher" shall be substituted; (xxvi) in sub-heading 5515.92, for the entry in column (4), the entry "30% or Rs. 55 per sq. mtr., whichever is higher" shall be substituted; (xxvii) in sub-heading 5516.11, for the entry in column (4), the entry "30%" shall be substituted; (xxviii) in sub-heading 5516.12, for the entry in column (4), the entry "30% or Rs. 35 per sq. mtr., whichever is higher" shall be substituted; (xxix) in sub-heading 5516.13, for the entry in column (4), the entry "30% or Rs. 40 per sq. mtr., whichever is higher" shall be substituted; (xxx) in sub-heading 5516.21, for the entry in column (4), the entry "30%" shall be substituted; (xxxi) in sub-headings 5516.22 and 5516.23, for the entry in column (4) occurring against each of them, the entry "30% or Rs. 150 per kg., whichever is higher" shall be substituted; (xxxii) insub-headings 5516.31, 5516.32, 5516.33, 5516.34, 5516.41, 5516.42, 5516.91 and 5516.92, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (xxxiii) in sub-heading 5516.94, for the entry in column (4), the entry "30% or Rs. 40 per sq. mtr., whichever is higher" shall be substituted; (52) in Chapter 56, in subheadings 5601.10, 5608.11, 5608.19, 5608.90 and 5609.00, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (53) in Chapter 57, -- (i) in sub-headings 5701.10, 5701.90, 5702.10, 5702.20 and 5702.31, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (ii) in sub-heading 5702.32, for the entry in column (4), the entry "30% or Rs. 105 per sq. mtr., whichever is higher" shall be substituted; (iii) in sub-headings 5702.39 and 5702.41, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (iv) in sub-heading 5702.42, for the entry in column (4), the entry "30% or Rs. 80

per sq. mtr., whichever is higher" shall be substituted; (v) in sub-headings 5702.49 and 5702.51, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (vi) in sub-heading 5702.52, for the entry in column (4), the entry "30% or Rs. 105 per sq. mtr., whichever is higher" shall be substituted; (vii) in sub-headings 5702.59 and 5702.91, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (viii) in sub-heading 5702.92, for the entry in column (4), the entry "30% or Rs. 110 per sq. mtr., whichever is higher" shall be substituted; (ix) in sub-headings 5702.99 and 5703.10, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (x) in sub-heading 5703.20, for the entry in column (4), the entry "30% or Rs. 70 per sq. mtr., whichever is higher" shall be substituted; (xi) in sub-heading 5703.30, for the entry in column (4), the entry "30% or Rs. 55 per sq. mtr., whichever is higher" shall be substituted; (xii) in sub-headings 5703.90 and 5704.10, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (xiii) in sub-heading 5704.90, for the entry in column (4), the entry "30% or Rs. 35 per sq. mtr., whichever is higher" shall be substituted; (xiv) in sub-heading 5705.00, for the entry in column (4), the entry "30%" shall be substituted; (54) in Chapter 58 -- (i) in sub-heading 5801.10, for the entry in column (4), the entry "30% or Rs. 210 per sq. mtr., whichever is higher" shall be substituted; (ii) in sub-heading 5801.21, for the entry in column (4), the entry "30% or Rs. 80 per sq. mtr., whichever is higher" shall be substituted; (iii) in sub-heading 5801.22, for the entry in column (4), the entry "30% or Rs. 75 per sq. mtr., whichever is higher" shall be substituted; (iv) in sub-heading 5801.23, for the entry in column (4), the entry "30% or Rs. 80 per sq. mtr., whichever is higher" shall be substituted; (v) in sub-heading 5801.24, for the entry in column (4), the entry "30% or Rs. 135 per sq. mtr., whichever is higher" shall be substituted; (vi) in sub-heading 5801.25, for the entry in column(4), the entry "30% or Rs. 120 per sq. mtr., whichever is higher" shall be substituted; (vii) in sub-heading 5801.26, for the entry in column (4), the entry "30% or Rs. 180 per sq. mtr., whichever is higher" shall be substituted; (viii) in sub-heading 5801.31, for the entry in column (4), the entry "30% or Rs. 75 per sq. mtr., whichever is higher" shall be substituted; (ix) in sub-heading 5801.32, for the entry in column (4), the entry "30% or Rs. 180 per sq. mtr., whichever is higher" shall be substituted; (x) in sub-heading 5801.33, for the entry in column (4), the entry "30% or Rs. 150 per sq. mtr., whichever is higher" shall be substituted; (xi) in sub-heading 5801.34, for the entry in column (4), the entry "30% or Rs. 140 per sq. mtr., whichever is higher" shall be substituted; (xii) in sub-heading 5801.36, for the entry in column (4), the entry "30% or Rs. 130 per sq. mtr., whichever is higher" shall be substituted; (xiii) in sub-heading 5801.90, for the entry in column (4), the entry "30% or Rs. 35 per sq. mtr., whichever is higher" shall be substituted; (xiv) in sub-heading 5802.20, for the entry in column (4), the entry "30%" shall be substituted; (xv) in sub-heading 5802.30, for the entry in column (4), the entry "30% or Rs. 150 per kg., whichever is higher" shall be substituted; (xvi) in sub-headings 5803.10 and 5803.90, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (xvii) in sub-headings 5804.10, 5804.21, 5804.29 and 5804.30, for the entry in column (4) occurring against each of them, the entry "30% or Rs. 200 per kg., whichever is higher" shall be substituted; (xviii) in sub-headings 5805.00, 5806.10, 5806.20, 5806.31, 5806.39, 5806.40 and 5808.10, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (xix) in sub-heading 5810.10, for the entry in column (4), the entry "30% or Rs. 200 per kg., whichever is higher" shall be substituted; (xx) in sub-headings 5810.91, 5810.92, 5810.99 and 5811.00, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (55) in Chapter 59, in sub-headings 5904.10, 5904.90, 5905.00, 5906.10, 5906.91, 5906.99, 5907.00, 5908.00, 5909.00, 5911.20, 5911.31, 5911.32, 5911.40 and 5911.90, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (56) in Chapter 60, for the entry in column (4) occurring against each of the subheadings (except sub-headings 6001.92, 6005.21, 6005.22, 6005.23, 6005.24, 6005.31, 6005.32, 6005.33, 6005.34, 6005.41, 6005.42, 6005.43 and 6005.44), the entry "30%" shall be substituted; (57) in Chapter 61, -- (i) in sub-heading 6101.10, for the entry in column (4), the entry "30% or Rs. 700 per piece, whichever is higher" shall be substituted; (ii) in sub-heading 6101.20, for the entry in column (4), the entry "30% or Rs. 540 per piece, whichever is higher" shall be substituted; (iii) in sub-heading 6101.30, for the entry in column (4), the entry "30% or Rs. 530 per piece, whichever is higher" shall be substituted; (iv) in sub-heading 6101.90, for the entry in column (4), the entry "30%" shall be substituted; (v) in sub-heading 6102.10, for the entry in column (4), the entry "30% or Rs. 595 per piece, whichever is higher" shall be substituted; (vi) in sub-heading 6102.20, for the entry in column (4), the entry "30% or Rs. 425 per piece, whichever is higher" shall be substituted; (vii) in sub-heading 6102.30, for the entry in column (4), the entry "30% or Rs. 475 per

piece, whichever is higher" shall be substituted; (viii) in sub-headings 6102.90, 6103.11, 6103.12, 6103.19, 6103.21, 6103.22, 6103.23, 6103.29, 6103.31, 6103.32, 6103.33, 6103.39, 6103.41, 6103.42, 6103.43, 6103.49, 6104.11, 6104.12 and 6104.13, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (ix) in sub-heading 6104.19, for the entry in column (4), the entry "30% or Rs. 460 per piece, whichever is higher" shall be substituted; (x) in sub-headings 6104.21, 6104.22, 6104.23, 6104.29, 6104.31, 6104.32, 6104.33 and 6104.39, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (xi) in sub-heading 6104.41, for the entry in column (4), the entry "30% or Rs. 255 per piece, whichever is higher" shall be substituted; (xii) in sub-heading 6104.42, for the entry in column (4), the entry "30%" shall be substituted; (xiii) in sub-headings 6104.43 and 6104.44, for the entry in column (4) occurring against each of them, the entry "30% or Rs. 255 per piece, whichever is higher" shall be substituted; (xiv) in sub-heading 6104.49, for the entry in column (4), the entry "30% or Rs. 220 per piece, whichever is higher" shall be substituted; (xv) in sub-headings 6104.51, 6104.52, 6104.53 and 6104.59, for the entry in column (4) occurring against each of them, the entry "30% or Rs. 110 per piece, whichever is higher" shall be substituted; (xvi) in sub-heading 6104.61, for the entry in column (4), the entry "30%" shall be substituted; (xvii) in sub-headings 6104.62 and 6104.63, for the entry in column (4) occurring against each of them, the entry "30% or Rs. 98 per piece, whichever is higher" shall be substituted; (xviii) in sub-heading 6104.69, for the entry in column (4), the entry "30%" shall be substituted; (xix) in sub-headings 6105.10 and 6105.20, for the entry in column (4) occurring against each of them, the entry "30% or Rs. 83 per piece, whichever is higher" shall be substituted; (xx) in sub-heading 6105.90, for the entry in column (4), the entry "30% or Rs. 90 per piece, whichever is higher" shall be substituted; (xxi) in sub-heading 6106.10, for the entry in column (4), the entry "30% or Rs. 90 per piece, whichever is higher" shall be substituted; (xxii) in sub-heading 6106.20, for the entry in column (4), the entry "30% or Rs. 25 per piece, whichever is higher" shall be substituted; (xxiii) in sub-heading 6106.90, for the entry in column (4), the entry "30% or Rs. 135 per piece, whichever is higher" shall be substituted; (xxiv) in sub-heading 6107.11, for the entry in column (4), the entry "30% or Rs. 24 per piece, whichever is higher" shall be substituted; (xxv) in sub-heading 6107.12, for the entry in column (4), the entry "30% or Rs. 30 per piece, whichever is higher" shall be substituted; (xxvi) in sub-headings 6107.19, 6107.21, 6107.22, 6107.29, 6107.91, 6107.92, 6107.99, 6108.11 and 6108.19, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (xxvii) in sub-headings 6108.21 and 6108.22, for the entry in column (4) occurring against each of them, the entry "30% or Rs. 25 per piece, whichever is higher" shall be substituted; (xxviii) in sub-headings 6108.29, 6108.31, 6108.32 and 6108.39, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (xxix) in sub-heading 6108.91, for the entry in column (4), the entry "30% or Rs. 65 per piece, whichever is higher" shall be substituted; (xxx) in sub-heading 6108.92, for the entry in column (4), the entry "30% or Rs. 60 per piece, whichever is higher" shall be substituted; (xxxii) in sub-heading 6108.99, for the entry in column (4), the entry "30%" shall be substituted; (xxxiii) in sub-heading 6109.10, for the entry in column (4), the entry "30% or Rs. 45 per piece, whichever is higher" shall be substituted; (xxxiv) in sub-heading 6109.90, for the entry in column (4), the entry "30% or Rs. 50 per piece, whichever is higher" shall be substituted; (xxxv) in sub-headings 6110.11, 6110.12 and 6110.19, for the entry in column (4) occurring against each of them, the entry "30% or Rs. 275 per piece, whichever is higher" shall be substituted; (xxxvi) in sub-heading 6110.20, for the entry in column (4), the entry "30% or Rs. 85 per piece, whichever is higher" shall be substituted; (xxxvii) in sub-heading 6110.30, for the entry in column (4), the entry "30% or Rs. 110 per piece, whichever is higher" shall be substituted; (xxxviii) in sub-heading 6110.90, for the entry in column (4), the entry "30% or Rs. 105 per piece, whichever is higher" shall be substituted; (xxxix) in sub-headings 6111.10, 6111.20, 6111.30, 6111.90, 6112.11, 6112.12, 6112.19, 6112.20, 6112.31, 6112.39, 6112.41, 6112.49, 6113.00, 6114.10, 6114.20, 6114.30, 6114.90, 6115.11, 6115.12, 6115.19, 6115.20, 6115.91, 6115.92, 6115.93, 6115.99, 6116.10, 6116.91, 6116.92, 6116.93, 6116.99, 6117.10, 6117.20, 6117.80 and 6117.90, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (58) in Chapter 62 -- (i) in sub-headings 6201.11 and 6201.12, for the entry in column (4) occurring against each of them, the entry "30% or Rs. 385 per piece, whichever is higher" shall be substituted; (ii) in sub-heading 6201.13, for the entry in column (4), the entry "30% or Rs. 320 per piece, whichever is higher" shall be substituted; (iii) in sub-heading 6201.19, for the entry in column (4), the entry "30%" shall be substituted; (iv) in sub-heading 6201.91, for the entry in column (4), the entry "30% or Rs. 220 per piece, whichever is higher" shall be substituted; (v) in sub-heading 6201.92, for the entry in column (4), the entry "30% or Rs.

210 per piece, whichever is higher" shall be substituted; (vi) in sub-heading 6201.93, for the entry in column (4), the entry "30% or Rs. 180 per piece, whichever is higher" shall be substituted; (vii) in sub-heading 6201.99, for the entry in column (4), the entry "30%" shall be substituted; (viii) in sub-heading 6202.11, for the entry in column (4), the entry "30% or Rs. 385 per piece, whichever is higher" shall be substituted; (ix) in sub-heading 6202.12, for the entry in column (4), the entry "30% or Rs. 210 per piece, whichever is higher" shall be substituted; (x) in sub-heading 6202.13, for the entry in column (4), the entry "30% or Rs. 385 per piece, whichever is higher" shall be substituted; (xi) in sub-heading 6202.19, for the entry in column (4), the entry "30%" shall be substituted; (xii) in sub-heading 6202.91, for the entry in column (4), the entry "30% or Rs. 220 per piece, whichever is higher" shall be substituted; (xiii) in sub-heading 6202.92, for the entry in column (4), the entry "30% or Rs. 160 per piece, whichever is higher" shall be substituted; (xiv) in sub-heading 6202.93, for the entry in column (4), the entry "30% or Rs. 220 per piece, whichever is higher" shall be substituted; (xv) in sub-heading 6202.99, for the entry in column (4), the entry "30%" shall be substituted; (xvi) in sub-heading 6203.11, for the entry in column (4), the entry "30% or Rs. 1100 per piece, whichever is higher" shall be substituted; (xvii) in sub-heading 6203.12, for the entry in column (4), the entry "30% or Rs. 720 per piece, whichever is higher" shall be substituted; (xviii) in sub-heading 6203.19, for the entry in column (4), the entry "30% or Rs. 1110 per piece, whichever is higher" shall be substituted; (xix) in sub-headings 6203.21, 6203.22, 6203.23 and 6203.29, for the entry in column (4) occurring against each of them, the entry "30% or Rs. 145 per piece, whichever is higher" shall be substituted; (xx) in sub-heading 6203.31, for the entry in column (4), the entry "30% or Rs. 815 per piece, whichever is higher" shall be substituted; (xxi) in sub-heading 6203.32, for the entry in column (4) occurring against each of them, the entry "30% or Rs. 440 per piece, whichever is higher" shall be substituted; (xxii) in sub-heading 6203.33, for the entry in column (4), the entry "30% or Rs. 320 per piece, whichever is higher" shall be substituted; (xxiii) in sub-heading 6203.39, for the entry in column (4), the entry "30% or Rs. 755 per piece, whichever is higher" shall be substituted; (xxiv) in sub-heading 6203.41, for the entry in column (4), the entry "30% or Rs. 285 per piece, whichever is higher" shall be substituted; (xxv) in sub-heading 6203.42, for the entry in column (4), the entry "30% or Rs. 135 per piece, whichever is higher" shall be substituted; (xxvi) in sub-headings 6203.43 and 6203.49, for the entry in column (4) occurring against each of them, the entry "30% or Rs. 110 per piece, whichever is higher" shall be substituted; (xxvii) in sub-heading 6204.11, for the entry in column (4), the entry "30% or Rs. 550 per piece, whichever is higher" shall be substituted; (xxviii) in sub-heading 6204.12, for the entry in column (4), the entry "30%" shall be substituted; (xxix) in sub-heading 6204.13, for the entry in column (4), the entry "30% or Rs. 550 per piece, whichever is higher" shall be substituted; (xxx) in sub-heading 6204.19, for the entry in column (4), the entry "30% or Rs. 500 per piece, whichever is higher" shall be substituted; (xxxii) in sub-headings 6204.21, 6204.22, 6204.23 and 6204.29, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (xxxiii) in sub-heading 6204.31, for the entry in column (4), the entry "30% or Rs. 370 per piece, whichever is higher" shall be substituted; (xxxiv) in sub-heading 6204.32, for the entry in column (4), the entry "30% or Rs. 650 per piece, whichever is higher" shall be substituted; (xxxv) in sub-heading 6204.33, for the entry in column (4), the entry "30% or Rs. 390 per piece, whichever is higher" shall be substituted; (xxxvi) in sub-heading 6204.39, for the entry in column (4), the entry "30% or Rs. 350 per piece, whichever is higher" shall be substituted; (xxxvii) in sub-heading 6204.41, for the entry in column (4), the entry "30% or Rs. 145 per piece, whichever is higher" shall be substituted; (xxxviii) in sub-heading 6204.42, for the entry in column (4), the entry "30% or Rs. 116 per piece", whichever is higher" shall be substituted; (xxxix) in sub-headings 6204.43, 6204.44 and 6204.49, for the entry in column (4) occurring against each of them, the entry "30% or Rs. 145 per piece, whichever is higher", shall be substituted; (xxxix) in sub-heading 6204.51, for the entry in column (4), the entry "30% or Rs. 485 per piece, whichever is higher" shall be substituted; (xt) in sub-headings 6204.52, 6204.53 and 6204.59, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (xli) in sub-heading 6204.61, for the entry in column (4), the entry "30% or Rs. 285 per piece, whichever is higher" shall be substituted; (xlii) in sub-heading 6204.62, for the entry in column (4), the entry "30% or Rs. 135 per piece, whichever is higher" shall be substituted; (xliii) in sub-heading 6204.63, for the entry in column (4), the entry "30%" shall be substituted; (xtiv) in sub-heading 6204.69, for the entry in column (4), the entry "30% or Rs. 135 per piece, whichever is higher" shall be substituted; (xlv) in sub-heading 6205.10, for the entry in column (4), the entry "30% or Rs. 200 per piece, whichever is higher" shall be substituted; (xlvi) in sub-heading 6205.20, for the entry in column (4), the entry "30% or Rs. 85 per piece,

whichever is higher" shall be substituted; (xlvi) in sub-heading 6205.30, for the entry in column (4), the entry "30% or Rs. 120 per piece, whichever is higher" shall be substituted; (xlvii) in sub-heading 6205.90, for the entry in column (4), the entry "30% or Rs. 95 per piece, whichever is higher", shall be substituted; (xlviii) in sub-heading 6206.10, for the entry in column (4), the entry "30%" shall be substituted; (li) in sub-heading 6206.20, for the entry in column (4), the entry "30% or Rs. 135 per piece, whichever is higher" shall be substituted; (li) in sub-heading 6206.30, for the entry in column (4), the entry "30% or Rs. 95 per piece, whichever is higher" shall be substituted; (lii) in sub-heading 6206.40, for the entry in column (4), the entry "30% or Rs. 120 per piece, whichever is higher" shall be substituted; (liii) in sub-heading 6206.90, for the entry in column (4), the entry "30%" shall be substituted; (liv) in sub-heading 6207.11, for the entry in column (4), the entry "30% or Rs. 28 per piece, whichever is higher" shall be substituted; (lv) in sub-heading 6207.19, for the entry in column (4), the entry "30% or Rs. 30 per piece, whichever is higher" shall be substituted; (lvi) in sub-headings 6207.21, 6207.22, 6207.29, 6207.91 and 6207.92, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (lvii) in sub-heading 6207.99, for the entry in column (4), the entry "30% or Rs. 70 per piece, whichever is higher" shall be substituted; (lviii) in sub-heading 6208.11, for the entry in column (4), the entry "30% or Rs. 80 per piece, whichever is higher" shall be substituted; (lix) in sub-heading 6208.19, for the entry in column (4), the entry "30% or Rs. 60 per piece, whichever is higher" shall be substituted; (Ix) in sub-headings 6208.21, 6208.22 and 6208.29, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (Ixi) in sub-heading 6208.91, for the entry in column (4), the entry "30% or Rs. 95 per piece, whichever is higher" shall be substituted; (Ixii) in sub-heading 6208.92, for the entry in column (4), the entry "30% or Rs. 65 per piece, whichever is higher" shall be substituted; (Ixiii) in sub-headings 6208.99, 6209.10, 6209.20, 6209.30, 6209.90 and 6210.10, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (Ixiv) in sub-heading 6210.20, for the entry in column (4), the entry "30% or Rs. 365 per piece, whichever is higher" shall be substituted; (I xv) in sub-heading 6210.30, for the entry in column (4), the entry "30% or Rs. 305 per piece, whichever is higher" shall be substituted; (I xvi) in sub-headings 6210.40 and 6210.50, for the entry in column (4) occurring against each of them, the entry "30% or Rs. 65 per piece, whichever is higher" shall be substituted; (I xvii) in sub-headings 6211.11, 6211.12, 6211.20 and 6211.31, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (I xviii) in sub-headings 6211.32 and 6211.33, for the entry in column (4) occurring against each of them, the entry "30% or Rs. 135 per piece, whichever is higher" shall be substituted; (I xix) in sub-headings 6211.39 and 6211.41, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (I xx) in sub-headings 6211.42 and 6211.43, for the entry in column (4) occurring against each of them, the entry "30% or Rs. 135 per piece, whichever is higher" shall be substituted; (I xxi) in sub-heading 6211.49, for the entry in column (4), the entry "30%" shall be substituted; (bail) in sub-headings 6212.10, 6212.20, 6212.30 and 6212.90, for the entry in column (4) occurring against each of them, the entry "30% or Rs. 30 per piece, whichever is higher" shall be substituted; (I xxiii) in sub-headings 6213.10, 6213.20 and 6213.90, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (I xxiv) in sub-heading 6214.10, for the entry in column (4), the entry "30% or Rs. 390 per piece, whichever is higher" shall be substituted; (bcxv) in sub-heading 6214.20, for the entry in column (4), the entry "30% or Rs. 180 per piece, whichever is higher" shall be substituted; (I xxvi) in sub-headings 6214.30 and 6214.40, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (I xxvii) in sub-heading 6214.90, for the entry in column (4), the entry "30% or Rs. 75 per piece, whichever is higher" shall be substituted; (I xxviii) in sub-headings 6215.10, 6215.20 and 6215.90, for the entry in column (4) occurring against each of them, the entry "30% or Rs. 55 per piece, whichever is higher" shall be substituted; (bcxix) in sub-headings 6216.00, 6217.10 and 6217.90, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (59) in Chapter 63,-- (i) for the entry in column (4) occurring against each of the sub-headings (except sub-headings 6301.20, 6302.21, 6302.31, 6310.10 and 6310.90), the entry "30%" shall be substituted; (ii) in sub-heading 6301.20, for the entry in column (4), the entry "30% or Rs. 275 per piece, whichever is higher" shall be substituted; (iii) in sub-heading 6302.21, for the entry in column (4), the entry "30% or Rs. 108 per kg., whichever is higher" shall be substituted; (iv) in sub-heading 6302.31, for the entry in column (4), the entry "30% or Rs. 96 per kg., whichever is higher" shall be substituted; (60) in Chapter 64, for the entry in column (4) occurring against each of the subheadings, the entry "30%" shall be substituted; (61) in Chapter 65, for the entry in column (4) occurring against each of the subheadings, the

entry "30%" shall be substituted; (62) in Chapter 66, for the entry in column (4) occurring against each of the subheadings, the entry "30%" shall be substituted; (63) in Chapter 67, for the entry in column (4) occurring against each of the subheadings, the entry "30%" shall be substituted; (64) in Chapter 68, for the entry in column (4) occurring against each of the subheadings, the entry "30%" shall be substituted; (65) in Chapter 69, for the entry in column (4) occurring against each of the subheadings (except sub-headings 6902.10, 6902.20, 6902.90, 6903.10, 6903.20 and 6903.90), the entry "30%" shall be substituted; (66) in Chapter 70, for the entry in column (4) occurring against each of the subheadings (except sub-headings 7019.19 and 7019.51), the entry "30%" shall be substituted; (67) in Chapter 71, for the entry in column (4) occurring against each of the subheadings, the entry "30%" shall be substituted; (68) in Chapter 72, for the entry in column (4) occurring against each of the sub-headings (except sub-headings 7201.10, 7201.20, 7201.50, 7202.11, 7202.19, 7202.21, 7202.29, 7202.30, 7202.41, 7202.49, 7202.50, 7202.60, 7202.70, 7202.80, 7202.91, 7202.92, 7202.93 and 7202.99), the entry "40%" shall be substituted; (69) in Chapter 73, for the entry in column (4) occurring against each of the subheadings, the entry "30%" shall be substituted; (70) in Chapter 74, for the entry in column (4) occurring against each of the subheadings, the entry "25%" shall be substituted; (71) in Chapter 75, in sub-headings 7508.10 and 7508.90, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted; (72) in Chapter 76,-- (i) for the entry in column (4) occurring against each of the sub-headings (except sub-headings 7615.11, 7615.19 and 7615.20), the entry "15%" shall be substituted; (ii) in sub-headings 7615.11, 7615.19 and 7615.20, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (73) in Chapter 78, for the entry in column (4) occurring against each of the subheadings, the entry "25%" shall be substituted; (74) in Chapter 79, for the entry in column (4) occurring against each of the subheadings, the entry "25%" shall be substituted; (75) in Chapter 80, for the entry in column (4) occurring against each of the subheadings, the entry " 15%" shall be substituted; (76) in Chapter 81, for the entry in column (4) occurring against each of the subheadings (except sub-headings 8104.11 and 8104.19), the entry "30%" shall be substituted; (77) in Chapter 82, for the entry in column (4) occurring against each of the subheadings, the entry "30%" shall be substituted; (78) in Chapter 83, for the entry in column (4) occurring against each of the sub-headings, the entry "30%" shall be substituted; (79) in Chapter 84 -- (i) in sub-headings 8407.31, 8407.32, 8407.33, 8407.34, 8408.20, 8409.91, 8409.99, 8414.30, 8414.51, 8414.59, 8414.80, 8414.90, 8415.10, 8415.20, 8415.81, 8415.82, 8415.83, 8415.90, 8418.21, 8418.22, 8418.29, 8418.91, 8418.99, 8422.11, 8422.19, 8422.90, 8423.10, 8448.19, 8450.11, 8450.12, 8450.19, 8450.20, 8450.90, 8451.10, 8451.90, 8452.10, 8452.90, 8469.12, 8469.20, 8469.30, 8472.10, 8472.20, 8472.30, 8472.90, 8473.10 and 8473.40, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (ii) in sub-heading 8473.50, for the entry in column (4), the entry "10%" shall be substituted; (iii) in sub-headings 8479.50, 8479.60, 8479.89, 8482.10, 8482.20, 8482.30, 8482.40, 8482.50, 8482.80, 8482.91, 8482.99, 8483.20, 8485.10 and 8485.90, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (80) in Chapter 85,-- (i) in sub-headings 8504.10, 8506.10, 8506.30, 8506.40, 8506.50, 8506.60, 8506.80, 8506.90, 8507.10, 8507.20, 8507.30, 8507.40, 8507.80, 8507.90, 8509.10, 8509.20, 8509.30, 8509.40, 8509.80, 8509.90, 8510.10, 8510.20, 8510.30, 8510.90, 8511.10, 8511.20, 8511.30, 8511.40, 8511.50, 8511.80, 8511.90, 8512.10, 8512.20, 8512.30, 8512.40, 8512.90, 8513.10, 8513.90, 8516.10, 8516.21, 8516.29, 8516.31, 8516.32, 8516.33, 8516.40, 8516.50, 8516.60, 8516.71, 8516.72, 8516.79, 8516.80, 8518.10, 8518.21, 8518.22, 8518.29, 8518.30, 8518.40, 8518.50; 8519.10, 8519.21, 8519.29, 8519.31, 8519.39, 8519.40, 8519.92, 8519.93, 8519.99, 8520.10, 8520.32, 8520.33, 8520.39, 8520.90, 8521.10, 8521.90, 8522.10 and 8522.90, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (ii) in sub-headings 8523.11, 8523.12, 8523.13 and 8523.20, for the entry in column (4) occurring against each of them, the entry " 10%" shall be substituted; (iii) in sub-heading 8523.30, for the entry in column (4), the entry "30%" shall be substituted; (iv) in sub-heading 8523.90, for the entry in column (4), the entry " 10%" shall be substituted; (v) in sub-heading 8524.10, for the entry in column (4), the entry "30%" shall be substituted; (vi) in sub-heading 8524.31, for the entry in column (4), the entry " 10%" shall be substituted; (vii) in sub-headings 8524.32 and 8524.39, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (viii) in sub-heading 8524.40, for the entry in column (4), the entry " 10%" shall be substituted; (ix) in sub-headings 8524.51, 8524.52, 8524.53 and 8524.60, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (x) in sub-heading 8524.91, for the entry in column (4), the entry " 10%" shall be substituted; (xi) in sub-

headings 8524.99, 8525.30, 8525.40, 8526.10, 8526.91, 8526.92, 8527.12, 8527.13, 8527.19, 8527.21, 8527.29, 8527.31, 8527.32, 8527.39, 8527.90, 8528.12, 8528.13, 8528.21, 8528.22, 8528.30, 8531.10, 8531.80, 8531.90, 8536.10, 8536.20, 8536.30, 8536.41, 8536.49, 8536.50, 8536.61, 8536.69, 8536.90, 8537.10, 8538.10, 8538.90, 8539.10, 8539.21, 8539.22, 8539.29, 8539.31, 8539.32, 8539.39, 8539.41, 8539.49, 8539.90, 8540.11, 8540.91, 8543.40, 8543.89, 8544.11, 8544.19, 8544.20, 8544.30, 8544.41, 8544.49, 8544.51, 8544.59, 8544.60, 8548.10 and 8548.90, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (81) in Chapter 86, for the entry in column (4) occurring against each of the syb-headings (except sub-headings 8607.11, 8607.12, 8607.19, 8607.21, 8607.29, 8607.30, 8607.91, 8607.99 and 8608.00), the entry "30%" shall be substituted; (82) in Chapter 87, for the entry in column (4) occurring against each of the sub-headings (except sub-headings 8703.10, 8703.21, 8703.22, 8703.23, 8703.24, 8703.31, 8703.32, 8703.33, 8703.90, 8710.00, 8711.10, 8711.20, 8711.30, 8711.40, 8711.50 and 8711.90), the entry "30%" shall be substituted; (83) in Chapter 88, in sub-headings 8801.90, 8802.60, 8803.90, 8804.00, 8805.10, 8805.21 and 8805.29, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (84) in Chapter 89,-- (i) for the entry in column (4) occurring against each of the sub-headings " (except sub-headings 8902.00, 8904.00, 8905.10, 8905.90, 8906.10, 8906.90 and 8908.00), the entry "30%" shall be substituted; (ii) in sub-heading 8908.00, for the entry in column (4), the entry " 15%" shall be substituted; (85) in Chapter 90, -- (i) in sub-headings 9001.10, 9001.20, 9001.30, 9001.40, 9001.50, 9001.90, 9002.11, 9002.19, 9002.20, 9002.90, 9003.11, 9003.19, 9003.90, 9004.10, 9004.90, 9005.10, 9005.80, 9005.90, 9006.10, 9006.20, 9006.30, 9006.40, 9006.51, 9006.52, 9006.53, 9006.59, 9006.61, 9006.62 9006.69, 9008.10, 9008.20, 9008.30, 9008.40, 9009.12, 9009.22, 9009.30, 9010.60, 9022.19, 9022.29, 9022.30 and 9022.90, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; (ii) in sub-heading 9026.90, for the entry in column (4), the entry "5%" shall be substituted; (86) in Chapter 4) occurring against each of them, the entry "30%" shall be substituted; (87) in Chapter 92, for the entry in column (4) occurring against each of the subheadings, the entry "30%" shall be substituted; (88) in Chapter 93, for the entry in column (4) occurring against each of the subheadings, the entry "30%" shall be substituted; (89) in Chapter 94, for the entry in column (4) occurring against each of the subheadings, the entry "30%" shall be substituted;. (90) in Chapter 95, for the entry in column (4) occurring against each of the subheadings (except sub-headings 9506.11, 9506.12, 9506.19, 9506.21, 9506.29, 9506.31, 9506.32, 9506.39, 9506.40, 9506.51, 9506.59, 9506.61, 9506.62, 9506.69, 9506.70, 9506.91, 9506.99, 9507.10, 9507.20, 9507.30 and 9507.90), the entry "30%" shall be substituted; (91) in Chapter 96, for the entry in column (4) occurring against each of the subheadings, the entry "30%" shall be substituted; (92) in Chapter 97, for the entry in column (4) occurring against each of the subheadings (except sub-heading 9704.00), the entry "30%" shall be substituted; (93) in Chapter 98, in sub-headings 9802.00, 9804.10, 9804.90, 9805.10 and 9805.90, for the entry in column (4) occurring against each of them, the entry "30%" shall be substituted; THE FIFTH SCHEDULE [See section 145(i)] part i In the First Schedule to the Cental Excise Tariff Act -- (1) in Chapter 9, in sub-heading No. 0902.00, for the entry in column (4), the entry "Re. 1 per kilogram" shall be substituted; (2) in Chapter 17, after NOTE 3, the following NOTE shall be inserted, namely:-- '4. In relation to the products of heading No. 17.02, labelling orrelabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to "manufacture".'; (3) in Chapter 24, in sub-heading Nos. 2402.00, 2403.3 and 2403.32, for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted; (4) in Chapter 30, in sub-heading No. 3004.10, for the entry in column (4), the entry "16%" shall be substituted; (5) in Chapter 40, -- (i) in sub-heading No. 4005.10, for the entry in column (3), the following entry shall be substituted, namely:-- "- Plates, sheets or strip, whether or not combined with any textile material, in relation to the manufacture of which no CENVAT credit of duty paid on the inputs used has been availed" ; (ii) in sub-heading Nos. 4011.10 and 4013.10, for the entry in column (4) occurring against each of them, the entry " 16%" shall be substituted; (6) in Chapter 44, in sub-heading Nos. 4410.19 and 4410.90, for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted; (7) in Chapter 48 -- (i) in sub heading note 3, for clause (a), the following clause shall be substituted, namely:-- "(a) follow the procedure under the Central Excise (Removal of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2001; and"; (ii) in sub-heading Nos. 4820.00, 4821.00 and 4823, 20, for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted; (8) in Chapter 59, in sub-heading No. 5906.10, for the entry in column (4),

the entry "16%" shall be substituted; (9) in Chapter 61, -- (i) after note 2, the following notes shall be inserted, namely:-- '3. In relation to a product of this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented word or any writing which is used in relation to a product, for the purposes of indicating, or so as to indicate, a connection in the course of trade between the product and some person using "such name or mark with or without any indication of the identity of that person.

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