

**Central Excise Tariff Act, 1985**

**Section IV - Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco and Manufactured Tobacco Substitutes**

---

**SECTION IV**

**PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES**

**NOTES**

1. In this Section the term pellets means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight.
  2. In this Section the expression, unit container means a container, whether large or small (for example, tin, can, box, jar, bottle, bag or carton, drum, barrel or canister) designed to hold a predetermined quantity or number.
- 
-