

Central Excise Tariff Act, 1985

Section VI - Products of the Chemical or Allied Industries

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

NOTES

1.¹[(A)] Goods (other than radioactive ores) answering to a description in heading 2844 or 2845 are to be classified in those headings and in no other heading of this Schedule.

2.²[(B) Subject to paragraph (A) above, goods answering to a description in heading 2843, 2846 or 2852 are to be classified in those headings and in no other heading of this Section.]

2. Subject to Note 1 above, goods classifiable in heading 3004, 3005, 3006, 3212, 3303, 3304, 3305, 3306, 3307, 3506, 3707 or 3808 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of this Schedule.

3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:

(a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

(b) presented together; and

(c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

1. The words " (a) " shall be substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007.

2. The following shall be substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007:

(b) Subject to paragraph (a) above, goods answering to a description in heading 2843 or 2846 are to be classified in those headings and in no other heading of this Section.
