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Central Excise Tariff Act, 1985

Chapter 48 - Paper and Paperboard; Articles of Paper Pulp of Paper or of Paperboard

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CHAPTER 48

PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP OF PAPER OR OF PAPERBOARD

NOTES

1. For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboard (irrespective of thickness or weight per m^2).

2. This Chapter does not cover:

(a) articles of Chapter 30;

(b) stamping foils of heading 3212;

(c) perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);

(d) paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 3401), or with polishes, creams or similar preparations (heading 3405);

(e) sensitised paper or paperboard of headings 3701 to 3704;

(f) paper impregnated with diagnostic or laboratory reagents (heading 3822);

(g) paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter consituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 4814 (Chapter 39);

(h) articles of heading 4202 (for example, travel goods);(ij) articles of Chapter 46 (manufactures of plaiting material);

(k) paper yarn or textile articles of paper yarn (Section XI);

(l) articles of Chapter 64 or Chapter 65;

(m) abrasive paper or paperboard (heading 6805) or paper or paperboard-backed mica (heading 6814) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);

(n) metal foil backed with paper or paperboard 1 [(generally Section XIV orXV)];

(o) articles of heading 9209; or

(p) articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).

3. Subject to the provisions of Note 7, headings 4801 to 4805 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 4803 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.

4. For the purposes of this Chapter, "newsprint" means newsprint as defined by the Central Government by notification published in the Official Gazette.

5. In heading 4802, the expressions "paper and paperboard, of a kind used for writing,printing or other graphic purposes" and "non-perforated punch-cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

For paper or paperboard weighing not more than 150 g/m^2 :

(a) containing 10% or more of fibres obtained by a mechanical or chemi-me-chanical process, and

1. weighing not more than 80 g/m^2 ; or

2. coloured throughout the mass; or

(b) containing more than 8% ash, and

1. weighing not more than 80 g/m^2 ; or

2. coloured throughout the mass; or

(c) containing more than 3% ash and having a brightness of 60% or more; or

(d) containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa. m^2 ./g; or

(e) containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa. m^2 /g.

For paper or paper board weighingmorethan 150 g/m^2 :

(a) coloured throughout the mass; or

(b) having a brightness of 60% or more; and

1. a caliper of 225 micrometres (microns) or less; or

2. a caliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content more than 3%; or

(c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content more than 8%. Heading 4802 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper of paperboard.

6. In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.

7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 4801 to 4811 are to be classified under that one of such headings which occurs last in numerical order in this Schedule.

8. Headings 4801, and 4803 to 4809, apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres :

(a) in strips or rolls of a width exceeding 36 cm; or

(b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

9. For the purposes of heading 4814, the expression "wall paper and similar wall coverings" applies only to :

(a) paper in rolls, of a width of not less than 45 cm and not more than 160 cm suitable for wall or ceiling decoration :

(i) grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (2 [forexample,] with textile fiock), whether or not coated or covered with transparent protective plastics;

(ii) with an uneven surface resulting from the incorporation of particles of wood, straw, etc.;

(iii) coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or

(iv) covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;

(b) borders and friezes, of paper, treated as above whether or not in rolls, suitable for wall or ceiling decoration;

(c) wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as fioor coverings and as wall coverings, are to be classified in heading 3 [4823].

10. Heading 4820 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

11. Heading 4823 applies, inter alia, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

12. Except for the goods of heading 4814 or 4821, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

13. In relation to thermal paper falling under this Chapter, the process of slitting or cutting or both of these processes shall amount to 'manufacture'.

SUB-HEADING NOTES

1. For the purposes of sub-headings 4804 11 and 4804 19, "Kraft-liner" means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m^2 and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

2. For the purposes of sub-headings 4804 21 and 4804 29, "sack kraft paper" means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m^2 but not more than 115 g/m^2 and meeting one of the following sets of specifications:

(a) having a Mullen burst index of not less than 3.7 kPa. m^2 /g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction;

(b) having minimum for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight :

TABLE

Weight g/m2	Minimum Mullen bursting strength (kPa)
115	393
125	417
200	637
300	824
400	961

TABLE

Weight g/m2	Minimum tear mN		Minimum tensile kN/m	
	Machine direction	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

3. For the purposes of sub-heading 4805 11, "semi-chemical fiuting paper" means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m^2 at 50% relative humidity, at 23^0 C.

4. Sub-heading 4805 12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, weighing 130 g/m^2 or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m^2 at 50% relative humidity, at 23^0 C.

5. Sub-headings 4805 24 and 4805 25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa. m^2 /g.

6. For the purposes of sub-heading 4805 30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47 kPa. m^2 /g.

7. For the purposes of sub-heading 4810 22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m^2 , with a coating weight not exceeding 15 g/m^2 per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

8. Sub-heading 4802 10 applies only to writing or printing paper, manufactured from pulp, and supplied directly from the factory of its manufacture against a purchase order,-

(a) placed upon the manufacturer by a State Textbook Publication Corporation or Board, or in the case of States which do not have a State Textbook Publication Corporation or Board, by an officer not below the rank of a Deputy Secretary in the State Government concerned, or by the National Council for Educational Research and Training; and

(b) in which the said Corporation or Board or the said officer of the State Government concerned or the said Council, as the case may be, declares that the said paper shall be used for the printing of educational textbooks.

9. For the purposes of sub-heading 4802 20, the esabilshment manufacturing the paper and paperboard, shall furnish a certificate, to an officer not below the rank of an Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise, from the Khadi and Village Industries Commission established under section 4 of the Khadi and Village Industries Commission Act, 1956 (61 of 1956), to the effect that such paper or paperboard is commercially recognised as hand-made paper or hand-made paperboard.

10. For the purposes of sub-heading 4 4804 the managing director or an officer of equivalent rank, in the Horticultural Produce Marketing or Processing Corporation of the State Government shall specify the quantity of kraft paper of kraft paperboard intended for the manufacture of cartons for packing horticultural produce, and the manufacturer of cartons shall-

(a) follow the procedure under the Central Excise (Removal of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2001; and

(b) furnish, within such period as the Assistant Commissioner of Central Excise having jurisdiction over his factory may specify, a certificate from the managing director of the said Corporation to the effect that the cartons manufactured by using the aforesaid quantity of kraft paper or paperboard, have been used for the packing of horticultural produce.

Tariff Item (1)		Description of goods (2)
4801	-	NEWSPRINT, IN ROLLS OR SHEETS
4801 00	-	Newsprint, in rolls or sheets :
4801 00 10	---	Glazed
4801 00 90	---	Other
4802		UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITIN PURPOSES, AND NON-PERFORATED PUNCH CARD AND PUNCH TAPE PA (INCLUDING SQUARE) SHEETS OF ANY SIZE, OTHER THAN PAPER OF HI PAPER AND PAPERBOARD
4802 10	-	Hand-made paper and paperboard :
4802 10 10	---	Paper
4802 10 20	---	Paperboard
4802 20	-	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or ele
4802 20 10	---	Photographic base paper, uncoated
4802 20 90	---	Other
5[***	-	***
4802 40 00	-	Wall paper base
	-	Other paper and paperboard, not containing fibres obtained by a mechanical or chemi- than 10% by weight of the total fibre content consists of such fibres :
4802 54	--	Weighing less than 40 g/m2 :
4802 54 10	---	India Paper
4802 54 20	---	Litho and offset paper

4802 54 30	---	Duplicating paper
4802 54 40	---	Airmail paper
4802 54 50	---	Tissue paper
4802 54 90	---	Other
4802 55	--	Weighing 40 g/m2 or more but not more than 150 g/m2, in rolls:
4802 55 10	---	Litho and offset paper
4802 55 20	---	Drawing paper
4802 55 30	---	Duplicating paper
4802 55 40	---	Account book paper
4802 55 50	---	Bank, bond and cheque paper
4802 55 60	---	Currency note paper
4802 55 70	---	Paper for security printing, currency paper, stamp paper
4802 55 90	---	Other
4802 56	--	Weighing 40 g/m2 or more but not more than 150 g/m2, in sheets with one side not exceeding 297 mm in the unfolded state :
4802 56 10	---	Litho and offset paper
4802 56 20	---	Drawing paper
4802 56 30	---	Duplicating paper

4802 56 40	---	Account book paper
4802 56 50	---	Bank, bond and cheque paper
4802 56 60	---	Currency note paper
4802 56 70	---	Paper for security printing, currency paper, stamp paper
4802 56 90	---	Other
4802 57	--	Other, weighing 40 g/m2 or more but not More than 150 g/m2 :
4802 57 10	---	Litho and offset paper
4802 57 20	---	Drawing paper
4802 57 30	---	Duplicating paper
4802 57 40	---	Account book paper
4802 57 50	---	Bank, bond and cheque paper
4802 57 60	---	Currency note paper
4802 57 70	---	Paper for security printing, currency paper, stamp paper
4802 57 90	---	Other
4802 58	--	Weighing more than 150 g/m2 :
4802 58 10	---	Litho and offset paper
4802 58 20	---	Drawing paper
4802 58 30	---	Duplicating paper
4802 58 40	---	Bank, bond and cheque paper
4802 58 50	---	Paper for security printing, currency paper, stamp paper
4802 58 90	---	Other
	-	Other paper and paperboard, of which more than 10% by weight of the total fibre mechanical or chemi mechanical process :
4802 61	--	In rolls :
4802 61 10	---	Drawing paper

4802 61 20	---	Poster paper
4802 61 30	---	Printing paper dyed or marbled in mass
4802 61 40	---	Account book paper
4802 61 50	---	Automatic data processing machine paper
4802 61 60	---	Paper for security printing, currency paper, stamp paper
4802 61 90	---	Other
4802 62	--	In sheet s with one side not exceeding 435 mm and the other side not exceeding 297 m
4802 62 10	---	Drawing paper
4802 62 20	---	Poster paper
4802 62 30	---	Printing paper dyed or marbled in mass
4802 62 40	---	Account book paper
4802 62 50	---	Automatic data processing machine paper
4802 62 60	---	Paper for security printing, currency paper, stamp paper
4802 62 90	---	Other
4802 69	--	Other :
4802 69 10	---	Drawing paper
4802 69 20	---	Poster paper
4802 69 30	---	Printing paper dyed or marbled in mass
4802 69 40	---	Account book paper
4802 69 50	---	Automatic data processing machine paper
4802 69 60	---	Paper for security printing, currency paper, stamp paper
4802 69 90	---	Other

4803	-	TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIM HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING ANI WHETHER OR NOT CREPED, CRINKLED, EMBOSSED, PERFORATED, DECORATED OR PRINTED, IN ROLLS OR SHEETS
4803 00	-	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for wadding and webs of cellulose fibres, whether or not creped, crinkled, embosse decorated or printed, in rolls or sheets :
4803 00 10	---	In commercial size rolls of a width 36 cm and above
4803 00 90	---	Other
4804		UNCOATED KRAFT PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, OT OR 4803
	-	Kraftliner :
4804 11 00	--	Unbleached
4804 19 00	--	Other
	-	Sack kraft paper:
4804 21 00	--	Unbleached
4804 29 00	--	Other
	-	Other kraft paper and paperboard weighing 150 g/m2 or less:
4804 31 00	--	Unbleached
4804 39 00	--	Other
	-	Other kraft paper and paperboard weighing more than 150 g/m2 but less than 225 g/m2
4804 41 00	--	Unbleached

4804 42 00	--	Bleached uniformly throughout the mass and of which more than 95% by weight o fibres obtained by a chemical process
4804 49 00	--	Other
	-	Other kraft paper and paperboard weighing 225 g/m2 or more:
4804 51 00	--	Unbleached
4804 52 00	--	Bleached uniformly throughout the mass and of which more than 95% by weight o fibres obtained by a chemical process
4804 59 00	--	Other
4805		OTHER UNCOATED PAPER AND PAPERBOARD, IN ROLLS OR SHEE PROCESSED THAN AS SPECIFIED IN NOTE 3 TO THIS CHAPTER
	-	Fluting paper :
4805 11 00	--	Semi-chemical fiuting paper
4805 12 00	--	Straw fiuting paper
4805 19 00	--	Other
	-	Testliner (recycled liner board) :
4805 24 00	--	Weighing 150 g/m2 or less
4805 25 00	--	Weighing more than 150 g/m2
4805 30 00	-	Sulphite wrapping paper
4805 40 00	-	Filter paper and paperboard
4805 50 00	-	Felt paper and paperboard
	-	Other :
4805 91 00	--	Weighing 150 g/m2 or less
4805 92 00	--	Weighing more than 150 g/m2 but less than 225 g/m2
4805 93 00	--	Weighing 225 g/m2 or more
4806		VEGETABLE PARCHMENT, GREASEPROOF PAPERS, TRACING PAPERS AN TRANSPARENT OR TRANSLUCENT PAPERS, IN ROLLS OR SHEETS
4806 10 00	-	Vegetable parchment
4806 20 00	-	Greaseproof papers

4806 30 00	-	Tracing papers
4806 40	-	Glassine and other glazed transparent or translucent papers:
4806 40 10	---	Glassine papers
4806 40 90	---	Other
4807		COMPOSITE PAPER AND PAPERBOARD (MADE BY STICKING FLAT LA TOGETHER WITH AN ADHESIVE), NOT SURFACE-COATED OR IM INTERNALLY REINFORCED, IN ROLLS OR SHEETS
4807 00	-	Composite paper and paperboard (made by sticking flat layers of paper or paperboar coated or impregnated, whether or not internally reinforced, in rolls or sheets :
4807 00 10	---	Straw paper and other straw board, whether or not covered with paper other than straw
4807 00 90	---	Other
4808		PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT GLUED FL CRINKLED, EMBOSSED OR PERFORATED, IN ROLLS OR SHEETS, OT DESCRIBED IN HEADING4803
4808 10 00	-	Corrugated paper and paperboard, whether or not perforated
4808 20 00	-	Sack kraft paper, creped or crinkled, whether or not embossed or perforated
4808 30 00	-	Other kraft paper, creped or crinkled, whether or not embossed or perforated
4808 90 00	-	Other
4809		CARBON PAPER, SELFCOPY PAPER AND OTHER COPYING OR TRANSFE IMPREGNATED PAPER FOR DUPLICATOR STENCILS OR OFFSET PLATES ROLLS OR SHEETS
8 [***]		
4809 20 00	-	Selfcopy paper
4809 90 00	-	Other
4810		PAPER AND PAPERBOARD, COATED ON ONE OR BOTH SIDES WITH I INORGANIC SUBSTANCES, WITH OR WITHOUT A BINDER, AND WITH N NOT SURFACE COLOURED, SURFACEDECORATED OR PRINTED, IN ROL SQUARE) SHEETS, OF ANY SIZE

	-	Paper and paperboard of a kind used for writing, printing or other graphic purpo mechanical or chemi mechanical process or of which not more than 10% by weight fibres:
4810 13	--	In rolls:
4810 13 10	---	Imitation art paper
4810 13 20	---	Art paper
4810 13 30	---	Chrome paper or paperboard
4810 13 90	---	Other
4810 14	--	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 m
4810 14 10	---	Imitation art paper
4810 14 20	---	Art paper
4810 14 30	---	Chrome paper or paperboard
4810 14 90	---	Other
4810 19	--	Other :
4810 19 10	---	Imitation art paper
4810 19 20	---	Art paper
4810 19 30	---	Chrome paper or paperboard
4810 19 90	---	Other
	-	Paper and paperboard of a kind used for writing, printing or other graphic purposes, total fibre content consists of fibres obtained by a mechanical or chemi-mechanical pro
4810 22 00	--	Light-weight coated paper
4810 29 00	--	Other

	-	Kraft paper and paperboard, other than that of a kind used for writing, printing or other
4810 31 00	--	Bleached uniformly throughout the mass and of which more than 95% by weight o fibres obtained by a chemical process, and weighing 150 g/m2 or less
4810 32 00	--	Bleached uniformly throughout the mass and of which more than 95% by weight o fibres obtained by a chemical process, and weighing more than 150 g/m2
4810 39	--	Other :
4810 39 10	---	Insulating paper
4810 39 20	---	Electric insulating press board
4810 39 30	---	Insulation boards (homogenous)
4810 39 90	---	Other
	-	Other paper and paperboard :
4810 92 00	--	Multi-ply
4810 99 00	--	Other
4811		PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE COVERED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED (INCLUDING SQUARE) SHEETS, OF ANY SIZE, OTHER THAN GOODS OF T 4803, 4809 OR 4810
4811 10 00	-	Tarred, bituminised or asphalted paper and paperboard
	-	Gummed or adhesive paper and paperboard:
4811 41 00	--	Self-adhesive
4811 49 00	--	Other
	-	Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesiv
4811 51 00	--	Bleached, weighing more than 150 g/m2
4811 59 00	--	Other
4811 60 00	-	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin
4811 90	-	Other paper, paperboard, cellulose wadding and webs of cellulose fibres :

	---	Handmade paper and paperboard, rules, lined or squared but not otherwise printed; chr of paper or pulp, impregnated; chromo board; raw base paper for sensitising, coated; imitation leather board; and matrix board :
4811 90 11	----	Handmade paper and paperboard, rules, lined or squared but not otherwise printed
4811 90 12	----	Chromo and art paper, coated
4811 90 13	----	Building board of paper or pulp, impregnated
4811 90 14	----	Chromo board
4811 90 15	----	Raw base paper for sensitising, coated
4811 90 16	----	Surface marbled paper
4811 90 17	----	Leather board and imitation leather board
4811 90 18	----	Matrix board
	---	Other :
4811 90 91	----	Grape guard paper
4811 90 92	----	Asceptic packaging paper
4811 90 93	----	Thermal paper for fax machines
4811 90 94	----	Thermal paper in jumbo rolls (size 1 mt and above in width and 5,000 mt and above in
4811 90 99	----	Other
4812 00 00		FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP
4813		CIGARETTE PAPER, WHETHER OR NOT CUT TO SIZE OR IN THE FORM OF
4813 10 00	-	In the form of booklets or tubes
4813 20 00	-	In rolls of a width not exceeding 5 cm
4813 90	-	Other:
4813 90 10	---	Cigarette paper in bulk, or in sheets
4813 90 90	---	Other
4814		WALLPAPER AND SIMILAR WALL COVERINGS; WINDOW TRANSPARENCI
4814 10 00	-	"Ingrain" paper

4814 20 00	-	Wallpaper and similar wall coverings, consisting of paper coated or covered, on t coloured, design- printed or otherwise decorated layer of plastics
9 [***]		
4814 90 00	-	Other
10 [***]		
4816		CARBON-PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFE HEADING 4809), DUPLICATOR STENCILS AND OFFSET PLATES, OF PAP BOXES
11 [***]	-	
4816 20	-	Self-copy paper:
4816 20 10	---	Duplicating paper, cut to size
4816 20 20	---	Paper for fax machine
4816 20 90	---	Other
12 [***]	-	
4816 90	-	Other:
4816 90 10	---	Other copying or transfer papers (excluding printed transfer) cut to size whether or not
4816 90 20	---	Calculating machine paper in rolls and strips not exceeding 15 cm in width
4816 90 90	---	Other
4817		ENVELOPES, LETTER CARDS, PLAIN POSTCARDS AND CORRESPO PAPERBOARD; BOXES, POUCHES, WALLETS AND WRITING COMPENDI CONTAINING AN ASSORTMENT OF PAPER STATIONERY
4817 10 00	-	Envelopes
4817 20 00	-	Letter cards, plain postcards and correspondence cards
4817 30	-	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing
4817 30 10	---	Writing blocks
4817 30 90	---	Other

4818		TOILET PAPER AND SIMILAR PAPER, CELLULOSE WADDING OR WEBS USED FOR HOUSEHOLD OR SANITARY PURPOSES, IN ROLLS OF A WIDTH SIZE OR SHAPE; HANDKERCHIEFS, CLEANSING TISSUES, TOWELS, TAB FOR BABIES, TAMPONS, BED SHEETS AND SIMILAR HOUSEHOLD, SA ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF PAPER PULP, WEBS OF CELLULOSE FIBRES
4818 10 00	-	Toilet paper
4818 20 00	-	Handkerchiefs, cleaning or facial tissues and towel
4818 30 00	-	Table cloths and serviettes
4818 40	-	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary
4818 40 10	---	Baby and clinical diapers
4818 40 90	---	Other
4818 50 00	-	Articles of apparel and clothing accessories
4818 90 00	-	Other
4819		CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS, OF WADDING OR WEBS OF CELLULOSE FIBRES; BOX FILES, LETTER TRAYS, OR PAPERBOARD OF A KIND USED IN OFFICES, SHOPS OR THE LIKE
4819 10	-	Cartons, boxes and cases, of corrugated paper or paperboard:
4819 10 10	---	Boxes
4819 10 90	---	Other
4819 20	-	Folding cartons, boxes and cases, of non- corrugated paper and paperboard:
4819 20 10	---	Cartons, boxes, cases, intended for the packing of match sticks
4819 20 20	---	Boxes
4819 20 90	---	Other
4819 30 00	-	Sacks and bags, having a base of a width of 40 cm or more
4819 40 00	-	Other sacks and bags, including cones
4819 50	-	Other packing containers, including record sleeves:
4819 50 10	---	Made of corrugated paper or paperboard
4819 50 90	---	Other

4819 60 00	-	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shop
4820		REGISTERS, ACCOUNT BOOKS, NOTE BOOKS, ORDER BOOKS, R MEMORANDUM PADS, DIARIES AND SIMILAR ARTICLES, EXCISE B (LOOSE-LEAF OR OTHER), FOLDERS, FILE COVERS, MANIFOLD BUSINES SETS AND OTHER ARTICLES OF STATIONERY, OF PAPER OR PAPERBOAR COLLECTIONS AND BOOK COVERS, OF PAPER OR PAPERBOARD
4820 10	-	Registers, account books, note books, order books, receipt books, letter pads, memoran
4820 10 10	---	Registers, account books
4820 10 20	---	Letter pads
4820 10 90	---	Other
4820 20 00	-	Exercise books
4820 30 00	-	Binders (other than book covers), folders and file covers
4820 40 00	-	Manifold business forms and interleaved carbon sets
4820 50 00	-	Albums for samples or for collections
4820 90	-	Other:
4820 90 10	---	Blotting papers cut to size
4820 90 90	---	Other
4821		PAPER OR PAPERBOARD LABELS OF ALL KINDS, WHETHER OR NOT PRIN
4821 10	-	Printed :
4821 10 10	---	Paper tags
4821 10 20	---	Labels
4821 10 90	---	Other
4821 90	-	Other:
4821 90 10	---	Labels
4821 90 90	---	Other
4822		BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPE NOT PERFORATED OR HARDENED)
4822 10 00	-	Of a kind used for winding textile yarn

4822 90	-	Other :
4822 90 10	---	Paper tubes
4822 90 90	---	Other
6 [4823		OTHER PAPER, PAPER BOARD, CELLULOSE WADDING AND WEBS OF CE SHAPE; OTHER ARTICLES OF PAPER PULP, PAPER, PAPERBOARD, CE CELLULOSEFIBERS]
4823 20 00	-	Filter paper and paperboard
4823 40 00	-	Rolls, sheets and dials, printed for self- recording apparatus
	"-	7 "Trays, dishes, plates, cups and the like, of paper or paperboard:
4823 61 00	--	Of bamboo
4823 69 00	--	Other
4823 70	-	Moulded or pressed article of paper pulp :
4823 70 10	---	Paper pulp moulded trays
4823 70 20	---	Wood pulp board
4823 70 30	---	Articles made of paper mache other than artware and moulded or pressed goods of wo
4823 70 90	---	Other
4823 90	-	Other :
	---	Braille paper, cellulose in sole board or sheet; packing and wrapping paper; paper fo speaker; patterns made of papers for leather footwear, leather garments and goods; pat and clothing accessories, products consisting of sheets of paper or paper board, imp (including thermoset resins or mixtures thereof or chemical formulations, containing with or without curing agents or catalysts), compressed together in one or more operat
4823 90 11	----	Braille paper
4823 90 12	----	Cellulose in sole board or sheet
4823 90 13	----	Packing and wrapping paper
4823 90 14	----	Paper for cigarette filter tips
4823 90 15	----	Paper cone for loudspeaker
4823 90 16	----	Patterns made of papers for leather footwear, leather garments and goods

4823 90 17	----	Patterns made of paper for articles of apparel and clothing accessories
4823 90 18	----	Product consisting of sheets of paper or paperboard, impregnated, coated or covered w mixture thereof or chemical formulation containing melamine, phenol or urea forma catalysts), compressed together in one or more operations
4823 90 19	----	Decorative Laminates
	---	Pre-punched cards; monotype and newstape paper in strips with perforated edges, n paper cut to size and the like:
4823 90 21	----	Pre-punched cards
4823 90 22	----	monotype and newstape paper in strips with perforated edges, not exceeding 15cm in v
4823 90 23	----	typewriting paper cut to size
4823 90 30	---	Plain or embossed seals made of paper, laminated paper or paper gaskets
4823 90 90	---	Other

1.Substitutedfor the words "(Section XV)"by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007.

2.Substituted for the word "e.g."by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007.

3.Substituted forthe figures "4815"by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007.

4. Substituted for the figure, "4802 20" by Notification no. 19/2005 dated 05.05.2005.

5. Omitted by the seventh schedule of Finance Act, 2006,w.e.f. 01.01.2007, prior to omission it read as

"4802 30 00	-	Carbonising base paper	kg.	16%"

6. Substituted by the seventh schedule of Finance Act, 2006, w.e.f.01.01.2007, for the following

"4823		OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSEFIBRES, CUT TO SIZE OR SHAPE; OTHER ARTICLES OF PAPER PULP, PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES		
	-	Gummed or adhesive paper, in strips or rolls :		
4823 12 00	--	Self-adhesive	kg.	16%
4823 19 00	--	Other	kg.	16%"

7.Substituted by the seventh schedule of Finance Act, 2006, w.e.f.01.01.2007, for the following

"4823 60 00	-	Trays, dishes, plates, cups and the like, of paper and paperboard	kg.	16%"

8. Omitted by the seventh schedule of Finance Act, 2006,w.e.f. 01.01.2007, prior to omission it read as

"4809 10	-	Carbon or similar copying papers:		
4809 10 10	---	Manifold paper	kg.	16%
4809 10 90	---	Other	kg.	16%"

9.Omitted by the seventh schedule of Finance Act, 2006,w.e.f. 01.01.2007, prior to omission it read as

"4814 30 00	-	Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	kg.	16%"

10. Omitted by the seventh schedule of Finance Act, 2006,w.e.f. 01.01.2007, prior to omission it read as

"4815 00 00		FLOOR COVERINGS ON A BASE OF PAPER OR OF PAPERBOARD, WHETH

11. Omitted by the seventh schedule of Finance Act, 2006,w.e.f. 01.01.2007, prior to omission it read as

"4816 10 00	-	Carbon or similar copying papers	kg.	16%"

12. Omitted by the seventh schedule of Finance Act, 2006,w.e.f. 01.01.2007, prior to omission it read as

"4816 30 00	-	Duplicator stencils	kg.	16%"

13. Substituted by the Finance Act, 2010 for the following: "Nil"

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