

Central Excise Tariff Act, 1985

Chapter 94 - Furniture; Bedding, Mattresses, Mattress Supports, Cushions and Similar Stuffed Furnishing; Lamps and Lighting Fittings, Not Elsewhere Specified or Included; Illuminated Signs, Illuminated Name-plates and the Like; Prefabricated Building

CHAPTER 94

FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHING; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDING

NOTES

1. This Chapter does not cover :

- (a) pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
- (b) mirrors designed for placing on the floor or ground [for example, chevalglasses (swing-mirrors)] of heading 7009;
- (c) articles of Chapter 71;
- (d) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 8303;
- (e) furniture specially designed as parts of refrigerating or freezing equipment of heading 8418; furniture specially designed for sewing machines (heading 8452);
- (f) lamps and lighting fittings of Chapter 85;
- (g) furniture specially designed as parts of apparatus of heading 8518 (heading 8518), of headings 8519 to 8521 (heading 8522) or of headings 8525 to 8528 (heading 8529);
- (h) articles of heading 8714;
- (ij) dentists' chairs incorporating dental appliances of heading 9018 or dentists' spittoons (heading 9018);
- (k) articles of Chapter 91 (for example, clocks and clock cases); or
- (l) toy furniture or toy lamps or lighting fittings (heading 9503), billiard tables or other furniture specially constructed for games (heading 9504), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 9505).

2. The articles (other than parts) referred to in headings 9401 to 9403 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

(a) cupboards, bookcases, other shelved furniture and unit furniture; and

(b) seats and beds.

3. 1[(A)] In headings 9401 to 9403 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

1[(B)] Goods described in heading 9404, presented separately, are not to be classified in heading 9401, 9402 or 9403 as parts of goods.

4. For the purposes of heading 9406, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
9401		SEATS (OTHER THAN THOSE OF HEADING 9402), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF		
9401 10 00	-	Seats of a kind used for aircraft	u	16%
9401 20 00	-	Seats of a kind used for motor vehicles	u	16%
9401 30 00	-	Swivel seats and variable height adjustment	u	16%
9401 40 00	-	Seats other than garden seats or camping equipment, convertible into beds	u	16%

	<u>2</u> [-	Seats of cane, osier, bamboo or similar materials:		
9401 51 00	--	Of bamboo or rattan	u	16%
9401 59 00	-	Other	u	16%]
	-	Other seats, with wooden frames:		
9401 61 00	--	Upholstered	u	16%
9401 69 00	--	Other	u	16%
	-	Other seats, with metal frames:		
9401 71 00	--	Upholstered	u	16%
9401 79 00	--	Other	u	16%
9401 80 00	-	Other seats	u	16%
9401 90 00	-	Parts	kg.	16%
9402		MEDICAL, SURGICAL, DENTAL OR VETERINARY FURNITURE (FOR EXAMPLE, OPERATING TABLES, EXAMINATION TABLES, HOSPITAL BEDS WITH MECHANICAL FITTINGS, DENTISTS' CHAIRS); BARBERS' CHAIRS AND SIMILAR CHAIRS, HAVING ROTATING AS WELL AS BOTH RECLINING AND ELEVATING MOVEMENTS; PARTS OF THE FOREGOING ARTICLES		

9402 10	-	Dentists', barbers' or similar chairs and parts thereof:		
9402 10 10	---	Dentists' chairs and parts thereof	u	16%
9402 10 90	---	Other	u	16%
9402 90	--	Other :		
9402 90 10	---	Hospital beds with mechanical fittings	u	16%
9402 90 20	---	Parts	u	16%
9402 90 90	---	Other	u	16%
9403		OTHER FURNITURE AND PARTS THEREOF		
9403 10	-	Metal furniture of a kind used in offices:		
9403 10 10	---	OF STEEL	KG.	16%
9403 10 90	---	OTHER	KG.	16%
9403 20	-	Other metal furniture:		
9403 20 10	---	Of steel	kg.	16%

9403 20 90	---	Other	kg.	16%
9403 30	-	Wooden furniture of a kind used in offices:		
9403 30 10	---	Cabinetware	kg.	16%
9403 30 90	---	Other	kg.	16%
9403 40 00	-	Wooden furniture of a kind used in the kitchen	u	16%
9403 50	-	Wooden furniture of a kind used in the bed room:		
9403 50 10	---	Bed stead	u	16%
9403 50 90	---	Other	u	16%
9403 60 00	-	Other wooden furniture	u	16%
9403 70 00	-	Furniture of plastics	kg.	16%
	3 [-	Furniture of other materials, including cane, osier, bamboo or similar materials :		
9403 81 00	-	Of bamboo or rattan	u	16%
9403 89 00	-	Other	u	16%]

9403 90 00	-	Parts	kg.	16%
9404		MATTRESS SUP PORTS; ARTICLES O F BE D D I N G AND SIMILAR FURNISHING (FOR EXAMPLE, MATTRESSES, QUILTS, EIDERDOWNS, CUSHIONS, POUFFES AND PILLOWS) FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF CELLULAR RUBBER OR PLASTICS, WHETHER OR NOT COVERED		
9404 10 00	-	Mattress supports	kg.	16%
	-	Mattresses:		
9404 21	--	Of cellular rubber or plastics, whether or not covered:		
9404 21 10	---	Of rubber	u	16%
9404 21 90	---	Of plastic	u	16%
9404 29	--	Of other materials:		
9404 29 10	---	Spring interior	u	16%
3 [9404 29 20	---	Of Rubberised coir with or without combination of other materials, whether or not with metallic springs.	u	16%]
9404 29 90	---	other	u	16%
9404 30	-	Sleeping bags:		

9404 30 10	---	Filled with feathers or down	u	16%
9404 30 90	---	Other	u	16%
9404 90	-	Other :		
		Quilts:		
9404 90 11	---	Filled with feathers or down	Kg.	16%
9404 90 19	---	Other	Kg.	16%
	---	Other :		
9404 90 91	----	Filled with feathers or down	kg.	16%
9404 90 99	----	Other	kg.	16%
9405		LAMPS AND LIGHTING FITTINGS INCLUDING SEARCHLIGHTS AND SPOTLIGHTS AND PARTS THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE, HAVING A PERMANENTLY FIXED LIGHT SOURCE, AND PARTS THEREOF NOT ELSEWHERE SPECIFIED OR INCLUDED		
9405 10	-	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thorough fares:		
9405 10 10	---	Hanging lamps, complete fittings	u	16%

9405 10 20	---	Wall lamps	u	16%
9405 10 90	---	Other	u	16%
9405 20	-	Electric table, desk, bedside or floor-standing lamps:		
9405 20 10	---	Table lamps, complete fittings	u	16%
9405 20 90	---	Other	u	16%
9405 30 00	-	Lighting sets of a kind used for Christmas trees	u	16%
9405 40	-	Other electric lamps and lighting fittings:		
9405 40 10	---	Searchlights and spotlights	u	16%
9405 40 90	---	Other	u	16%
9405 50	-	Non-electrical lamps and lighting fittings:		
9405 50 10	---	Hurricane lanterns	u	Nil
9405 50 20	---	Miner's safety lamps	u	16%
	---	Oil pressure lamps:		

9405 50 31	----	Kerosene pressure lanterns	u	16%
9405 50 39	----	Other	u	16%
9405 50 40	---	Solar lanterns or lamps	u	16%
	---	Other oil lamps:		
9405 50 51	----	Metal	u	16%
9405 50 59	----	Other	u	16%
9405 60	-	Illuminated signs, illuminated name-plates and the like :		
9405 60 10	---	Of plastic	u	16%
9405 60 90	---	Of other materials	u	16%
	-	Parts:		
9405 91 00	--	Of glass	kg.	16%
9405 92 00	--	Of plastics	kg.	16%
9405 99 00	--	Other	kg.	16%
9406		PREFABRICATED BUILDINGS		

9406 00	-	Prefabricated buildings :		
	---	Green houses:		
9406 00 11	----	Green house - in ready to assemble sets	u	16%
9406 00 19	----	Other	u	16%
	---	Other :		
9406 00 91	----	Prefabricated housing material	u	16%
9406 00 92	----	Prefabricated construction for cold storage	u	16%
9406 00 93	----	Silos for storing ensilage	u	16%
9406 00 99	----	Other	u	16%

1. Substituted for the words "(a)" and "(b)" by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007.

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

3. Inserted by Notification No. 23/2010-(N.T) dated 20.05.2010 Amendments in the First Schedule to the Central Excise Tariff Act, 1985.

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