

Central Excise Tariff Act, 1985

Amending Act 2 - Amending Act-2

THE SECOND SCHEDULE

(See section 2)

(Amended as per Central Excise Tariff (Amendment) Act, 2004 w.e.f. 28.02.2005)

NOTES

1. In this Schedule, "heading", "sub-heading", "tariff item" and "Chapter" mean respectively a heading, sub-heading, tariff item and Chapter in the First Schedule.

2. The rules for the interpretation of the First Schedule, the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall apply to the interpretation of this Schedule.

3. In this Schedule, tariff item 2106 90 19 does not include the products other than preparations for lemonades or other beverages intended for use in the manufacture of aerated water.

4. In this Schedule, heading 2401 does not include the products which do not bear a brand name.

5. In this Schedule, tariff item 2403 99 90 does not include Pan Masala, other than containing tobacco.

6. In this Schedule, tariff item 2710 11 19 does not include "Naphtha".

7. In this Schedule, heading 4011 does not include Pneumatic tyres of rubber of a kind used on cycle-rickshaws and three-wheeled powered cycle-rickshaws and used as rear tyres on tractors, including agricultural tractors.

8. In this Schedule,-

(i) heading 5402 is modified only to include synthetic filament yarn (other than sewing thread), including synthetic monofilament of less than 60 deniers;

(ii) sub-heading 5402 40 is modified only to include "other yarn, single, untwisted:";

(iii) sub-heading 5402 50 is modified only to include "other yarn, single, twisted:".

9. In this Schedule,-

(i) heading 8702 is modified only to include only motor vehicles principally designed for the transport of more than six persons, but not more than twelve persons, excluding the driver, including station wagon;

(ii) heading 8703 is modified only to include the motor cars and other motor vehicles principally designed for the transport of not more than six persons, excluding the driver, including station wagons, and racing cars; but does not include three-wheeled motor vehicles;

(iii) tariff items of heading 8704 do not include motor vehicles, other than petrol driven;

(iv) ¹ heading 8706 shall include chassis, whether or not fitted with a cab. Tariff items of heading 8706 include chassis fitted with engines for-

(a) motor vehicles principally designed for the transport of more than six persons, but not more than twelve persons, excluding the driver, including station wagons;

(b) motor cars and other motor vehicles (except three-wheeled motor vehicles) principally designed for the transport of not more than six persons, excluding the driver, including station wagons and racing cars.

Tariff Item Description of goods Unit Rate of duty

(1)	(2)	(3)	(4)
2106 90 19	Other	kg.	8%
2106 90 20	Pan masala	kg.	16%
2201 10 20	Aerated waters	l	8%
2202 10 10	Aerated waters	l	8%
2401	UNMANUFACTURED TOBACCO;		
	TOBACCO REFUSE		
2401 10	Tobacco, not stemmed or stripped:		
2401 10 10	Flue cured virginia tobacco	kg.	16%
2401 10 20	Sun cured country (natu) tobacco	kg.	16%
2401 10 30	Sun cured virginia tobacco	kg.	16%
2401 10 40	Burley tobacco	kg.	

	and having a rim size not exceeding 61 cm		
4011 63 00	Of a kind used on construction or industrial	u	8%
	handling vehicles and machines and having		
	a rim size exceeding 61 cm		
4011 69 00	Other	u	8%
	Other:		
4011 92 00	Of a kind used on agricultural or forestry	u	8%
	vehicles and machines		
4011 93 00	Of a kind used on construction or	u	8%
	industrial handling vehicles and machines		
	and having a rim size not exceeding 61 cm		

4011 94 00	Of a kind used on construction or industrial	u	8%
	handling vehicles and machines and having		
	a rim size exceeding 61 cm		
4011 99 00	Other	u	8%
4012 90	Other:		
4012 90 10	Solid rubber tyres for motor vehicles	kg.	8%
4012 90 20	Solid rubber tyres for other vehicles	kg.	8%
4012 90 30	Tyres with metal framework	kg.	

8415 10	Window or wall types, self-contained or "split system":		
8415 10 10	Split system	u	8%
8415 10 90	Other	u	8%
8415 20	Of a kind used for persons in motor vehicles :		
8415 20 10	For buses	u	8%
8415 20 90	Other	u	8%
	Other:	u	8%
8415 81	Incorporating a refrigerating unit and a valve		
	for reversal of the cooling or heat cycle		
	(reversible heat pumps):		
8415 81 10	Split air-conditioner two tonnes and above	u	8%
8415 81 90	Other	u	8%
8415 82	Other, incorporating a refrigerating unit:		
8415 82 10	Split air-conditioner two tonnes and above	u	8%
8415 82 90	Other	u	8%
8415 83	Not incorporating a refrigerating unit:		
8415 83 10	Split air-conditioner two tonnes and above	u	8%
8415 83 90	Other	u	8%
8415 90 00	Parts	kg.	8%
8702 10	With compression-ignition internal combustion		

	piston engine (diesel or semi-diesel):		
	Vehicles for transport of not more than thirteen		
	persons,including the driver:		
8702 10 11	Integrated monocoque vehicle	u	8%
8702 10 12	Air-conditioned vehicle	u	8%
8702 10 19	Other	u	8%
	Other:		
8702 10 91	Integrated monocoque vehicle	u	8%
8702 10 92	Air-conditioned vehicle	u	8%
8702 10 99	Other	u	8%
8702 90	Other:		
	Vehicles for transport of not more than thirteen		
	persons, including the driver:		
8702 90 11	Integrated monocoque vehicle	u	8%
8702 90 12	Air-conditioned vehicle	u	8%
8702 90 13	Electrically operated	u	8%
8702 90 19	Other	u	8%
8702 90 20	Electrically operated vehicles not elsewhere	u	8%
	included or speci?ed		
8703 10	Vehicles specially designed for travelling on snow;		
	golf cars and similar vehicles:		
8703 10 10	Electrically operated	u	8%
8703 10 90	Other	u	8%
	Other vehicles, with spark-ignition internal		
	combustion reciprocating piston engine:		
8703 21	Of a cylinder capacity not exceeding 1,000 cc:		
	Other:		
8703 21 91	Motor cars	u	8%
8703 21 92	Specialised transport vehicles such as	u	8%
	ambulances, prison vans and the like		

8703 21 99	Other	u	8%
8703 22	Of a cylinder capacity exceeding 1,000 cc		
	but not exceeding 1,500 cc:		

8703 22 20	Specialised transport vehicles such as	u	8%
	ambulances, prison vans and the like		
	Other:		
8703 22 91	Motor cars	u	8%
8703 22 99	Other	u	8%
8703 23	Of a cylinder capacity exceeding 1,500 cc		
	but not exceeding 3,000 cc:		
	Other:		
8703 23 91	Motor cars	u	8%
8703 23 92	Specialised transport vehicles such as	u	8%
	ambulances, prison vans and the like		
8703 23 99	Other	u	8%
8703 24	Of a cylinder capacity exceeding 3,000 cc:		
	Other:		
8703 24 91	Motor cars	u	8%
8703 24 92	Specialised transport vehicles such as	u	8%
	ambulances, prison vans and the like		
8703 24 99	Other	u	8%
	Other vehicles, with compression Ignition		
	internal combustion piston engine		
	(diesel or semi-diesel) :		
8703 31	Of a cylinder capacity not exceeding		

	1,500 cc :			
	Other:			
8703 31 91	Motor cars	u	8%	
8703 31 92	Specialised transport vehicles such as	u	8%	
	ambulances, prison vans and the like			
8703 31 99	Other	u	8%	
8703 32	Of a cylinder capacity exceeding 1,500 cc			
	but not exceeding 2,500 cc:			
	Other:			
8703 32 91	Motor cars	u	8%	
8703 32 92	Specialised transport vehicles such as	u	8%	
	ambulances, prison vans and the like			
8703 32 99	Other	u	8%	
8703 33	Of a cylinder capacity exceeding 2,500 cc:			
	Other:			
8703 33 91	Motor cars	u	8%	
8703 33 92	Specialised transport vehicles such as	u	8%	
	ambulances, prison vans and the like			
8703 33 99	Other	u	8%	
8703 90	Other:			
8703 90 10	Electrically operated	u	8%	
8703 90 90	Other	u	8%	
8704	MOTOR VEHICLES	FOR THE TRANSPORT OF GOODS		
	Other, with spark-ignition internal			
	combustion piston engine:			

2 8704 10	Dumpers designed for off- highway use:	u	8%
2 8704 10 90	Other	u	8%
8704 31	g.v.w. not exceeding 5 tonnes:		
8704 31 10	Refrigerated	u	8%
8704 31 90	Other	u	8%
8704 32	g.v.w. exceeding 5 tonnes:		
	Lorries and trucks:		
8704 32 11	Refrigerated	u	8%
8704 32 19	Other	u	8%
8704 32 90	Other	u	

1.Substituted for the following proviso by Notification no. 14/4002 dated 07.03.2005:-

"tariff items of heading 8706 includes chassis fitted with engines only for-

2.Inserted by the Finance Act, 2005.

3.Substituted for the words,"..... other" by Notification no. 19/2005 dated 05.05.2005.

16%			
2401 10 50	Tobacco for manufacture of biris, not stemmed	kg.	16%
2401 10 60	Tobacco for manufacture of	kg.	16%
	chewing tobacco		
2401 10 70	Tobacco for manufacture of	kg.	16%
	cigar and cheroot		
2401 10 80	Tobacco for manufacture of	kg.	16%
	hookah tobacco		
2401 10 90	Other	kg.	16%
2401 20	Tobacco, partly or wholly stemmed or stripped:		

2401 20 10	Flue cured virginia tobacco	kg.	16%
2401 20 20	Sun cured country (natu) tobacco	kg.	16%
2401 20 30	Sun cured virginia tobacco	kg.	16%
2401 20 40	Burley tobacco	kg.	16%
2401 20 50	Tobacco for manufacture of biris	kg.	16%
2401 20 60	Tobacco for manufacture of chewing tobacco	kg.	16%
2401 20 70	Tobacco for manufacture of cigar and cheroot	kg.	16%
2401 20 80	Tobacco for manufacture of hookah tobacco	kg.	16%
2401 20 90	Other	kg.	16%
2401 30 00	Tobacco refuse	kg.	16%
2 2403 10 10	Hookah or gudaku tobacco	kg.	16%
1 2403 91 00	"Homogenised" or "reconstituted" tobacco	kg.	16%';
2403 99 10	Chewing Tobacco	kg.	16%
2403 99 20	Preparations containing Chewing Tobacco	kg.	16%
2 2403 99 30	Jarda scented tobacco	kg.	16%
2403 99 40	Snuff	kg.	16%
2403 99 50	Preparations containing snuff	kg.	16%
2 2403 99 60	Tobacco, extracts and essence	kg.	16%
2403 99 90	Other	kg.	16%
2710 11 11	Special boiling point spirits (other than	kg.	16%
	benzene, toluol) with nominal boiling		
	point range 55-1150 C		
2710 11 12	Special boiling point spirits (other than	kg.	16%

	benzene, benzol, toluene and toluol) with		
	nominal boiling point range 63-70 0 C		
2710 11 13	Other special boiling point spirits (other than	kg.	16%
	benzene, benzol, toluene and toluol)		
2710 11 19	3 -----Other	kg.	16%
4011	NEW PNEUMATIC TYRES, OF RUBBER		
4011 10	Of a kind used on motor cars (including station		
	wagons and racing cars):		
4011 10 10	Radials	u	8%
4011 10 90	Other	u	8%
4011 20	Of a kind used on buses or lorries:		
4011 20 10	Radials	u	8%
4011 20 90	Other	u	8%
4011 30 00	Of a kind used on aircraft	u	8%
4011 61 00	Of a kind used on agricultural or forestry	u	8%
	vehicles and machines		
4011 62 00	Of a kind used on construction or	u	8%
	industrial handling vehicles and machines		
8%			
	Tyre ?aps:		
4012 90 41	Of a kind used in two-wheeled and three-	kg.	8%
	wheeled motor vehicles		
4012 90 49	Other	kg.	8%
4012 90 50	Tyre treads, interchangeable	kg.	8%
4012 90 90	Other	kg.	8%
4013	INNER TUBES, OF RUBBER		
4013 10	Of a kind used on motor cars (including		

	station wagons and racing cars), buses or		
	lorries:		
4013 10 10	For motor cars	u	8%
4013 10 20	For lorries and buses	u	8%
4013 90	Other :		
4013 90 10	For aircraft	u	8%
4013 90 30	For off the road vehicles, not elsewhere	u	8%
	specified or included		
	For tractors:		
4013 90 49	Other	u	8%
4013 90 90	Other	u	8%
5402 20	High tenacity yarn of Polyesters :		
5402 20 10	Of terylene Dacron	kg.	8%
5402 20 90	Other	kg.	8%
	Textures yarn:		
5402 33 00	Of polyesters	kg.	8%
5402 42 00	Of polyesters, partially oriented	kg.	8%
5402 43 00	Of polyesters, other	kg.	8%
5402 52 00	Of polyesters	kg.	8%
	Other yarn, multiple (folded) or cabled:		
5402 62 00	Of polyesters	kg.	8%
8415	AIR-CONDITIONING MACHINES, COMPRISING		
	A MOTOR-DRIVEN FAN AND ELEMENTS FOR		
	CHANGING THE TEMPERATURE AND		
	HUMIDITY, INCLUDING THOSE MACHINES IN		
	WHICH THE HUMIDITY CANNOT BE		
	SEPARATELY REGULATED		
8%			
8704 90	Other:		

	Lorries and trucks:		
8704 90 11	Refrigerated	u	
8%			
8704 90 12	Electrically operated	u	
8%			
8704 90 19	Other	u	
8%			
8704 90 90	Other	u	8%
8706	CHASSIS FITTED WITH ENGINES, FOR		
	THE MOTER VEHICLES OF HEADINGS		
	8701 TO 8705		
	For the vehicles of heading 8702:		
8706 00 21	For transport of not more than thirteen	u	8%
	persons, including the driver		
	For the motor vehicles of heading 8703:		
8706 00 39	Other	u	8%
	For the motor vehicles of heading 8704:		
8706 00 43	For dumpers covered in heading 8704	u	8%

8706 00 49	Other	u	8%".
------------	-------	---	------