

Finance Act, 2003

Section 99 - Insertion of Thirteenth and Fourteenth Schedules

In the Income-tax Act, after the Twelfth Schedule, the following Schedules shall be inserted with effect from the 1st day of April, 2004, namely:-

"THE THIRTEENTH SCHEDULE

[See section 80-IC(2)]

LIST OF ARTICLES OR THINGS

PART A

For the State of Sikkim

S.No.	Article or thing
1.	Tobacco and tobacco products (including cigarettes, cigars and gutka, etc.)
2.	Aerated branded beverages
3.	Pollution-causing paper and paper products

PART B

For the State of Himachal Pradesh and the State of Uttaranchal

S.nO.	Activity or article or thing	Excise classification	Sub-class under National Industrial classification (NIC) 1998
1.	Tobacco and tobacco products including cigarettes and pan masala	24.01 to 24.04 and 21.06	1600
2.	Thermal Power Plant (coal/oil based)		40102 or 40103
3.	Coal washeries/ dry coal processing		

4.	Inorganic Chemicals excluding medicinal grade oxygen (2804.11), medicinal grade hydrogen peroxide (2847.11), compressed air (2851.30)	Chapter 28	
5.	Organic chemicals excluding Provitamins/vitamins, Harmones (29.36), Glycosides (29.39), sugars* (29.40)	Chapter 29	24117
6.	Tanning and dyeing extracts, tannins and their derivatives, dyes, colours, paints and varnishes; putty, fillers and other mastics; inks	Chapter 32	24113 or 24114
7.	Marble and mineral substances not classified elsewhere	25.04 25.05	14106 or 14107
8.	Flour mills/rice mills	11.01	15311
9.	Foundries using coal		
10.	Minerals fuels, mineral oils and products of their distillation; bituminous substances: mineral waxes	Chapter 27	
11.	Synthetic rubber products	40.02	24131
12.	Cement clinkers and asbestos, raw including fibre	2502.10	
		2503.00	
13.	Explosive (including industrial explosives, detonators and fuses, fireworks, matches, propellant powders, etc.)	36.01 to 36.06	24292
14.	Mineral or chemical fertilizers	31.02 to 31.05	2412
15.	Insecticides, fungicides, herbicides and pesticides (basic manufacture and formulation)	3808.10	24211 or 24219
16.	Fibre glass and articles thereof	70.14	26102
17.	Manufacture of pulp - wood pulp, mechanical or chemical (including dissolving pulp)	47.01	21011

18.	Branded aerated water/soft drinks (non-fruit based)	2201.20. 2202.20	15541 or 15542
19.	Paper	4801	21011 to 21019
	Writing or printing paper, etc.	4802.10	
	Paper or paperboard, etc.	4802.20	
	Maplitho paper, etc.	4802.30	
	Newsprint, in rolls or sheets	4801.00	
	Craft paper, etc.	4804.10	
	Sanitary towels, etc.	4818.10	
	Cigarette paper	48.13	
	Grease-proof paper	4806.10	
	Toilet or facial tissue, etc.	4803	
	Paper and paperboard, laminated internally with bitumen, tar or asphalt	4807.10	
	Carbon or similar copying paper	4809.10	
	Products consisting of sheets of paper or paperboard, impregnated, coated or covered with plastics, etc.	4811.20	
	Paper and paperboard, coated, impregnated or covered with wax, etc.	4811.40	
20.	Plastics and articles thereof	39.09 to 39.15	

* Serial No. 5 Reproduction by synthesis not allowed as also downstream industries for sugar.

THE FOURTEENTH SCHEDULE

[See section 80-IC (2)]

LIST OF ARTICLES OR THINGS OR OPERATIONS

PART A

For the North-Eastern States

1. Fruit and Vegetable Processing industries manufacturing or producing-

(i) Canned or bottled products;

(ii) Aseptic packaged products;

(iii) Frozen products;

(iv) De-hydrated products;

(v) Oleoresins.

2. Meat and Poultry Product industries manufacturing or producing-

(i) Meat Products (buffalo, sheep, goat and pork);

(ii) Poultry production;

(iii) Egg Powder Plant.

3. Cereal Based Product industries manufacturing or producing--

(i) Maize Milling including starch and its derivatives;

(ii) Bread, Biscuits, Breakfast Cereal.

4. Food and Beverage industries manufacturing or producing-

(i) Snacks;

(ii) Non-alcoholic beverages;

(iii) Confectionery including chocolate;

(iv) Pasta products;

(v) Processed spices, etc.;

(vi) Processed pulses;

(vii) Tapioca products.

5. Milk and milk based product industries manufacturing or producing-

(i) Milk powder;

(ii) Cheese;

(iii) Butter/ghee;

(iv) Infant food;

(v) Weaning food;

(vi) Malted milk food.

6. Food packaging industry.

7. Paper products industry.

8. Jute and mesta products industry.

9. Cattle or poultry or fishery feed products industry.
10. Edible Oil processing or vanaspati industry.
11. Processing of essential oils and fragrances industry.
12. Processing and raising of plantation crops, tea, rubber, coffee, coconuts, etc.
13. Gas based Intermediate Products Industry manufacturing or producing-
 - (i) Gas exploration and production;
 - (ii) Gas distribution and bottling;
 - (iii) Power generation;
 - (iv) Plastics;
 - (v) Yarn raw materials;
 - (vi) Fertilizers;
 - (vii) Methanol;
 - (viii) Formaldehyde and FR resin melamine and MF resin;
 - (ix) Methylamine, Hexamethylene tetramine, Ammonium bi-carbonate;
 - (x) Nitric Acid and Ammonium Nitrate;
 - (xi) Carbon black;
 - (xii) Polymer chips.
14. Agro forestry based industry.
15. Horticulture industry.
16. Mineral based industry.
17. Floriculture industry.
18. Agro based industry.

PART B

For the State of Sikkim

S.No.	Activity or article or thing or operation
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PART C

For the State of Himachal Pradesh and the State of Uttaraanchal

1.	Eco-Tourism including Hotels, Resorts, Spa, Amusement Parks and Ropeways.
2.	Handicrafts and handlooms.
3.	Wool and silk reeling, weaving and processing, printing, etc.
4.	Floriculture.
5.	Precision Engineering including watch making.
6.	Electronics including computronics hardware and software and Information Technology (IT) related industries.
7.	Food processing including Agro-based industries. Processing, preservation and packaging of fruits and vegetables (excluding conventional grinding/extraction units).
8.	Medicinal and aromatic Herbs-Plantation and Processing.
9.	Raising and processing of plantation crops i.e., tea, oranges and cardamom.
10.	Mineral based industry.
11.	Pharma products.
12.	Honey.
13.	Biotechnology.

Sl. No.	Activity or article or thing or operation	4/6 digit excise classification	Sub-class under NIC classification on 1998	ITC (HS) classification 4/6 digit
1.	Floriculture	-	-	0603 or
				060120 or

				06029020 or
				06024000
2.	Medicinal herbs and aromatic herbs, etc., processing	-	-	
3.	Honey	-	-	040900
4.	Horticulture and agro based industries such as			
	(a) Sauces, ketchup, etc.	21.03	15135 to	
			15137 and	
			15139	
	(b) Fruit juices and fruit pulp	2202.40		
	(c) Jams, jellies, vegetable juices, puree, pickles, etc.	20.01		
	(d) Preserved fruits and vegetables			
	(e) Processing of fresh fruits and vegetables including packaging			
	(f) Processing, preservation, packaging of mushrooms			

5.	Food Processing Industry excluding those included in the Thirteenth Schedule	19.01 to 19.04		
6.	Sugar and its by-products	-	-	17019100
7.	Silk and silk- products .	50.04		
		50.05	17116	
" 8.	Wool and wool products	51.01 to 51.12	17117	
9.	Woven fabrics (Excisable garments)	-	-	6101 to 6117
10.	Sports goods and articles and equipment for general physical exercise and equipment for adventure sports/activities, tourism. (to be specified, by notification, by the Central Government)	9506.00		
11.	Paper and paper products excluding those in the Thirteenth Schedule (as per excise classification)			
12.	Pharma products	30.03 to 30.05		
13.	Information and Communication Technology Industry, Computer hardware, Call Centres	84.71	30006/7	
14.	Bottling of mineral water	2201		

15.	Eco-tourism including hotels, resorts, spa, entertainment/amusement parks and ropeways		55101	
16.	Industrial gases (based on atmospheric fraction)			
17.	Handicrafts			
18.	Non-timber forest product based industries".			

Wealth-tax
