SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com

Source: sooperkanoon.com/act/9401

Finance Act, 2003

Schedule V - The Fifth Schedule

THE FIFTH SCHEDULE

(See section 148)

'THE THIRD SCHEDULE

[See section 2(f)(iii)]

1. In this Schedule, "heading" and "sub-heading" mean respectively a heading and sub-heading in the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986).

2. The rules for the interpretation of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), the Section and Chapter Notes and the General Explanatory Notes of the said First Schedule shall apply to the interpretation of this Schedule.

S. No.	Heading No. or sub-heading No.	Description of goods
(1)	(2)	(3)
1.	0401.14	Concentrated (condensed) milk, whether sweetened or not, put up in unit containers and ordinarily intended for sale
2.	1702.21 or 1702.29	Preparations of other sugars
3.	1702.30	Sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel
4.	1704.10	Gums, whether or not sugar coated (including chewing gum, bubblegum and the like)
5.	1704.90	All goods

6.	18.02	Cocoa powder, whether or not containing added sugar or other sweetening matter
7.	18.03	Chocolates in any form, whether or not containing nuts, fruit kernels or fruits, including drinking chocolates
8.	18.04	Other food preparations containing cocoa
9.	1901.19 or 1901.92	All goods
10.	1902.19	All goods
11.	1904.10	All goods
12.	1905.11	Biscuits, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power
13.	1905.31	Waffles and wafers, coated with chocolate or containing chocolate
14.	1905.39	All goods
15.	2101.10	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee
16.	2102.10	All goods
17.	21.05	Ice cream and other edible ice, whether or not containing cocoa

18.	21.06	Pan masala, only in retail packs containing ten grams or more per pack, other than the good; containing not more than 15% betel nut by weight and not containing tobacco in any proportion
19.	21.07	Betel nut powder known as "Supari"
20.	2108.20	Sharbat
21.	2108.99	All goods
22.	2201.19	All goods
23.	2201.20	Aerated waters
24.	2202.19	All goods
25.	2202.20	Aerated waters
26.	22.03	Vinegar and substitutes for vinegar obtained from acetic acid
27.	2404.41	Chewing tobacco and preparations containing chewing tobacco
28.	2404.49	Pan masala containing tobacco
29.	2502.21	White cement, whether or not artificially coloured and whether or not with rapid hardening properties
30.	2710.90	Lubricating oils and Lubricating preparations

31.	3204.30	Synthetic organic products of a kind used as fluorescent brightening agents or as a luminophores
32.	3206.90	All goods
33.	32.08, 32.09 or 32.10	All goods
34.	3212.90	Dyes and other colouring matter put up in forms or small packing of a kind used for domestic or laboratory purposes
35.	32.13 or 32.14	All goods
36.	33.03, 33.04 or 33.05	All goods
37.	3306.10	Tooth paste
38.	33.07	All goods
39.	3401.19	All goods
40.	3401.20 or 3402.90	All goods
41.	3403.10	Lubricating preparations
42.	34.05	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal; scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, non-wovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No. 34.04

43.	35.06	Prepared glues and other prepared adhesives, not elsewhere specified or included
44.	3702.90	All goods
45.	3808.10	All goods
46.	3808.90	Disinfectants and similar products
47.	38.14	Thinners
48.	38.19	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals
49.	38.20	Anti-freezing preparations and prepared de-icing fluids
50.	3824.90	Stencil correctors and other correcting fluids, ink removers put up in packings for retail sale
51.	39.19	Self-adhesive tapes of plastics
52.	3923.10 or 3924.10	Insulated ware
53.	48.16	Carbon paper, self-copy paper, duplicator stencils, of paper

54.	4818.90	Cleansing or facial tissues, handkerchiefs and towels, of paper pulp, paper, cellulose wadding or webs of cellulose fibres
55.	64.01	Footwear
56.	6501.10	Safety headgear
57.	6905.10	Vitrified tiles, whether polished or not
58.	6906.10	Glazed tiles
59.	7321.10	Cooking appliances and plate warmers
60.	7323.10	Pressure cookers
61.	73.24	Sanitary ware of iron or steel
62.	7418.90	Sanitary ware of copper
63.	7615.20	Pressure cookers
64.	82.12	Razors and razor blades (including razor blade blanks in strips)
65.	83.05	Staples in strips, paper clips of base metal
66.	8414.40	Electric fans
67.	84.15	Window room air-conditioners and split air-conditioners of capacity up to 3 tonnes
68.	8418.10	Refrigerators

69.	8421.10	Water filters and water purifiers, of a kind used for domestic purposes
70.	8422.10	Dish washing machines
71.	8450.10	Household or laundry type washing machines, including machines which both wash and dry
72.	8469.90	Typewriters
73.	84.70	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions
74.	84.72	Stapling machines
75.	85.06	Primary cells and primary batteries
76.	85.09	Electro-mechanical domestic appliances with self-contained electric motor
77.	85.10	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor

78.	85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading No. 85.12
79.	85.16	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hairdressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes
80.	85.17	Telephone sets including telephones with cordless handsets; video phones; facsimile machines
81.	85.19 or 85.20	All goods
82.	85.21	All goods
83.	8523.12	Unrecorded audio cassettes
84.	8523.14	Video cassettes
85.	8523.20	Magnetic discs
86.	8524.34	Video cassettes

87.	8524.40	Magnetic discs
88.	85.25	Pagers, cellular or mobile phones
89.	8527.10	Radio sets including transistor sets, having the facility of receiving radio signals and converting the same into audio output with no other additional facility like sound recording or reproducing or clock in the same housing or attached to it
90.	8527.90	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock
91.	85.28	Television receivers (including video monitors and video projectors), other than monochrome, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus
92.	85.36	All goods
93.	85.39	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infrared lamps; Arc lamps

94.	90.06	Photographic (other than cinematographic) cameras
95.	9101.90 or 9102.90	Watches
96.	91.03 or 91.05	Clocks
97.	96.12	All goods
98.	96.17	Vacuum flasks'.

SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com