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Finance Act, 2003

Schedule X - The Tenth Schedule

THE TENTH SCHEDULE

[See section 155(a)]

PART I

In the First Schedule to the Central Excise Tariff Act,--

(1) in Chapter 11, after NOTE 2, the following NOTE shall be inserted, namely:--

'3. In relation to the products of heading No. 11.03, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to "manufacture".';

(2) in Chapter 15,--

(i) after NOTE 3, the following NOTE shall be inserted, namely:--

'4. In relation to the products of sub-heading Nos. 1502.00, 1503.00, 1504.00 and 1508.90, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to "manufacture".';

(ii) in sub-heading Nos. 1502.00, 1503.00, 1504.00 and 1508.90, for the entry in column (4) occurring against each of them, the entry "8%" shall be substituted;

(3) In Chapter 24,--

(i) in sub-heading No. 2401.90, for the entry in column (4), the entry "26%" shall be substituted; :

(ii) in sub-heading No. 2403.11, for the entry in column (4), the entry "Rs. 115 per thousand" shall be substituted;

(iii) in sub-heading No. 2403.12, for the entry in column (4), the entry "Rs. 390 per thousand" shall be substituted;

(iv) in sub-heading No. 2403.13, for the entry in column (4), the entry "Rs. 580 per thousand" shall be substituted;

(v) in sub-heading No. 2403.14, for the entry in column (4), the entry "Rs. 945 per thousand" shall be substituted;

(vi) in sub-heading No. 2403.15, for the entry in column (4), the entry "Rs. 1260 per thousand" shall be substituted;

(vii) in sub-heading No. 2403.19, for the entry in column (4), the entry "Rs. 1545 per thousand" shall be substituted;

(viii) in sub-heading No. 2404.10, for the entry in column (4), the entry "300%" shall be substituted;

(ix) in sub-heading No. 2404.31, for the entry in column (4), the entry "Rs. 6 per thousand" shall be substituted;

(x) in sub-heading No. 2404.39, for the entry in column (4), the entry "Rs. 15 per thousand" shall be substituted;

(xi) in sub-heading No. 2404.41, for the entry in column (4), the entry "34%" shall be substituted;

(xii) in sub-heading No. 2404.49, for the entry in column (4), the entry "34%" shall be substituted;

(xiii) in sub-heading No. 2404.50, for the entry in column (4), the entry "34%" shall be substituted;

(xiv) in sub-heading No. 2404.99, for the entry in column (4), the entry "34%" shall be substituted;

(4) in Chapter 25 --

(i) in sub-heading No. 2502.10, for the entry in column (4), the entry "Rs. 250 per tonne" shall be substituted;

(ii) in sub-heading No. 2502.29, for the entry in column (4), the entry "Rs. 400 per tonne" shall be substituted;

(5) in Chapter 36, in sub-heading No. 3605.90, for the entry in column (4), the entry "16%" shall be substituted;

(6) in Chapter 59, in sub-heading No. 5906.91, for the entry in column (4), the entry "16%" shall be substituted;

(7) in Chapter 73, after NOTE 4, the following NOTE shall be inserted, namely;- -

'5. In relation to the pipes and tubes of heading Nos. 73.04 and 73.05, the process of coating with cement or polyethylene or other plastic materials shall amount to "manufacture".';

(8) in Chapter 87, in sub-heading Nos. 8706.29,8706.42 and 8706.49, for the entry in column (4) occurring against each of them, the entry "16% plus Rs. 10,000 per chassis" shall be substituted.

PART II

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
In the First Schedule to the Central Excise Tariff Act, in Chapter 27, for sub-heading No. 2710.90 and the entries relating thereto, the following shall be substituted, namely: --			
		"--Other :	

	2710.91	--Superior kerosene oil	16%
	2710.92	--Aviation turbine fuel	16%
	2710.93	-- High speed diesel oil	16%
	2710.94	--Light diesel oil	16% plus
			Rs. 1.50 per litre
	2710.95	--Lubricating oil	16%
	2710.99	--Other	16%"

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