

**Central Excise Tariff (Amendment) Act, 2004**

**Chapter XXV - Salt; Sulphur; Earths and Stone; Plastering Materials, Lime and Cement**

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**CHAPTER 25**

**SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT**

**NOTES**

1. Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products that have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.

2. This Chapter does not cover:

- (a) sublimed sulphur, precipitated sulphur and colloidal sulphur (heading 2802);
- (b) earth colours containing 70% or more by weight of combined iron evaluated at Fe<sub>2</sub>O<sub>3</sub> (heading 2821);
- (c) medicaments and other products of Chapter 30;
- (d) perfumery, cosmetic or toilet preparations (Chapter 33);
- (e) setts, curbstones and flagstones (heading 6801); mosaic cubes or the like (heading 6802); roofing, facing or damp course slates (heading 6803);
- (f) precious or semi-precious stones (heading 7102 or 7103);
- (g) cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 3824; optical elements of sodium chloride or of magnesium oxide (heading 9001);
- (h) billiard chinks (heading 9504); or
- (i) writing or drawing chinks and tailors' chinks (heading 9609).

3. Any products classifiable in heading 2517 and any other heading of this Chapter are to be classified in heading 2517.

4. Heading 2530 applies, inter alia, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

5. In relation to marble slabs of heading 2515, if a manufacturer clears irregularly shaped marbles, he shall have the option to discharge the duty on the slabs by treating one cubic metre of marble blocks as equivalent to 30 square metres of marble slabs, the volume of the blocks being determined with reference to the maximum length, width and height of the block.

## SUPPLEMENTARY

### NOTE

In heading 2523, "sagol" means cement obtained by heating limestone and burnt coal in a kiln; and "ashmoh" means cement obtained by fine grinding of paddy husk, ash and hydrated lime with an additive.

| Tariff Item   | Description of goods   | Unit | Rate of duty |
|---------------|--|------|--------------|
| (1)           | (2)  | (3)  | (4)          |
| 2501          | SALT (INCLUDING TABLE SALT AND DENATURED SALT) AND PURE SODIUM CHLORIDE, WHETHER OR NOT IN AQUEOUS SOLUTION OR CONTAINING ADDED ANTI-CAKING OR FREE FLOWING AGENTS; SEA WATER  |      |              |
| 2501 00       | Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free flowing agents; Sea water: |      |              |
| 2501 00 10 -- | Common salt (including iodised salt)   | kg.  | Nil          |
| 25010020 --   | Rock salt  | kg.  | Nil          |
| 250100 90 --  | Other  | kg.  | Nil          |
| 2502 00 00    | UNROASTED IRON PYRITES   | kg.  | Nil          |
| 2503          | SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLODIAL SULPHUR  |      |              |

|                |  |     |     |
|----------------|--|-----|-----|
| 2503 00        | Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur:   |     |     |
| 2503 00 10 --  | Sulphur recovered as by-product in refining of crude oil   | kg. | Nil |
| 2503 00 90 --  | Other  | kg. | Nil |
| 2504           | NATURAL GRAPHITE   |     |     |
| 250410         | In powder or in flakes:  |     |     |
| 2504 10 10 --  | Graphite, crystalline  | kg. | Nil |
| 2504 10 20 --  | Graphite, amorphous  | kg. | Nil |
| 2504 10 90 --  | Other  | kg. | Nil |
| 2504 90        | Other:   |     |     |
| 2504 90 10 --  | Graphite, micronised   | kg. | Nil |
| 2504 90 90 --  | Other  | kg. | Nil |
| 2505           | NATURAL SANDS OF ALL KINDS, WHETHER OR NOT COLOURED, OTHER THAN METAL-BEARING SANDS OF CHAPTER 26  |     |     |
| 250510         | Silica sands and quartz sands:   |     |     |
| --             | Silica sands:  |     |     |
| 2505 10 11- -- | Processed (white)  | kg. | Nil |
| 2505 10 12- -- | Processed (brown)  | kg. | Nil |
| 2505 10 19- -- | Other  | kg. | Nil |
| 2505 10 20 --  | Quartz sands   | kg. | Nil |
| 2505 90 00     | Other  | kg. | Nil |
| 2506           | QUARTZ (OTHER THAN NATURAL SANDS); QUARTZITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE |     |     |
| 250610         | Quartz:  |     |     |
| 2506 10 10     | -- --In lumps  | kg. | Nil |
| 25061020       | In powder  | kg. | Nil |
|                | - Quartzite:   |     |     |
| 250621         | - -Crude or roughly trimmed:   |     |     |
| 250621 10      | -- --In lumps  | kg. | Nil |

|            |   |     |     |
|------------|---|-----|-----|
| 25062120   | -- --In powder  | kg. | Nil |
| 25062190   | -- --Other  | kg. | Nil |
| 250629 00  | - -Other  | kg. | Nil |
| 2507       | KAOLIN AND OTHER<br>KAOLINIC CLAYS,<br>WHETHER OR NOT<br>CALCINED   |     |     |
| 2507 00    | - Kaolin and other kaolinic<br>clays, whether or not<br>calcined:   |     |     |
| 2507 0010  | -- --Crude  | kg. | Nil |
|            | -- Other:   |     |     |
| 2507 0021  | -- Pharmaceutical grade   | kg. | Nil |
| 2507 0022  | -- Ceramic grade  | kg. | Nil |
| 2507 0029  | -- Other  | kg. | Nil |
| 2508       | OTHER CLAYS (NOT<br>INCLUDING<br>EXPANDED CLAYS OF<br>HEADING 6806),<br>ANDALUSITE,<br>KYANITE AND<br>SILLIMANITE,<br>WHETHER OR NOT<br>CALCINED; MULLITE;<br>CHAMOTTE OR DINAS<br>EARTHS |     |     |
| 250810     | - Bentonite:  |     |     |
| 2508 10 10 | -- --Crude  | kg. | Nil |
| 2508 10 90 | -- --Other (includes<br>processed, activated and<br>ground)   | kg. | Nil |
| 250820     | - Decolourising earths and<br>fuller's earth:   |     |     |
| 2508 2010  | -- --Processed (including<br>activated)   | kg. | Nil |
| 2508 20 90 | -- --Other  | kg. | Nil |
| 2508 30    | - Fire clay:  |     |     |
| 2508 3010  | -- --Non-plastic  | kg. | Nil |
| 2508 3020  | -- --Semi-plastic   | kg. | Nil |
| 2508 30 30 | -- --Plastic  | kg. | Nil |
| 2508 30 90 | -- --Other  | kg. | Nil |
| 250840     | Other clays:  |     |     |
| 2508 4010  | -- --Ball clay  | kg. | Nil |
| 2508 4020  | -- --Earth clay   | kg. | Nil |
| 2508 40 90 | -- --Other  | kg. | Nil |
| 2508 50    | - Andalusite, kyanite and<br>sillimanite:   |     |     |
| 2508 50 10 | -- --Andalusite   | kg. | Nil |

|            |   |     |     |
|------------|---|-----|-----|
|            | Kyanite:  |     |     |
| 2508 5021  | -- -Crude, other than calcined  | kg. | Nil |
| 2508 5022  | -- Processed, other than calcined (washed or ground or screened or beneficiated)  | kg. | Nil |
| 2508 5023  | -- Calcined   | kg. | Nil |
|            | Sillimanite:  |     |     |
| 2508 50 31 | -- Lumps  | kg. | Nil |
| 2508 50 32 | -- Fines (including sand)   | kg. | Nil |
| 2508 50 39 | -- Other  | kg. | Nil |
| 2508 60 00 | - Mullite   | kg. | Nil |
| 2508 70 00 | - Chamotte or dinas earths  | kg. | Nil |
| 2509 00 00 | CHALK   | kg. | Nil |
| 2510       | NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES AND PHOSPHATIC CHALK   |     |     |
| 251010     | Unground:   |     |     |
| 25101010   | -- --Natural calcium phosphate  | kg. | Nil |
| 25101020   | -- --Natural aluminium calcium phosphate  | kg. | Nil |
| 251010 30  | -- --Natural calcium phosphate apatite  | kg. | Nil |
| 251010 90  | -- --Other  | kg. | Nil |
| 251020     | Ground:   |     |     |
| 25102010   | -- --Natural calcium phosphates   | kg. | Nil |
| 25102020   | -- --Natural aluminium calcium phosphate  | kg. | Nil |
| 251020 30  | -- --Natural calcium phosphates apatite   | kg. | Nil |
| 251020 90  | -- --Other  | kg. | Nil |
| 2511       | NATURAL BARIUM SULPHATE (BARYTES); NATURAL BARIUM CARBONATE (WITHERITE), WHETHER OR NOT CALCINED, OTHER THAN BARIUM OXIDE OF HEADING 2816 |     |     |
| 251110     | - Natural barium sulphate (barytes):  |     |     |

|            |   |     |     |
|------------|---|-----|-----|
| 2511 1010  | Lumps   | kg. | Nil |
| 2511 1020  | -- --Powder   | kg. | Nil |
| 2511 10 90 | -- --Other  | kg. | Nil |
| 251120 00  | - Natural barium carbonate (witherite)  | kg. | Nil |
| 2512       | - SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICEOUS EARTHS, WHETHER OR NOT CALCINED, OF AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS |     |     |
| 2512 00    | Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less:  |     |     |
| 2512 0010  | -- --Kieselguhr   | kg. | Nil |
| 2512 0020  | -- --Tripolite  | kg. | Nil |
| 2512 00 30 | -- --Diatomite  | kg. | Nil |
| 2512 00 90 | -- --Other  | kg. | Nil |
| 2513       | PUMICE STONE; EMERY; NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES, WHETHER OR NOT HEAT-TREATED - Pumice stone:  |     |     |
| 2513 1100  | -- -Crude or in irregular pieces, including crushed pumice ("bimskies")   | kg. | Nil |
| 2513 19 00 | - -Other  | kg. | Nil |
| 2513 20    | - Emery, natural corundum, natural garnet and other natural abrasives:  |     |     |
| 2513 2010  | -- --Emery  | kg. | Nil |
| 2513 2020  | -- --Natural corundum   | kg. | Nil |
| 2513 20 30 | -- --Natural garnet   | kg. | Nil |
| 2513 20 90 | -- --Other  | kg. | Nil |

|            |  |              |     |
|------------|--|--------------|-----|
| 2514 00 00 | SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE  | kg.          | Nil |
| 2515       | MARBLE, TRAVERTINE, ECAUSSINE AND OTHER CALCAREOUS MONUMENTAL OR BUILDING STONE OF AN APPARENT SPECIFIC GRAVITY OF 2.5 OR MORE, AND ALABASTER, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE - Marble and travertine: |              |     |
| 2515 1100  | -- -Crude or roughly trimmed   | kg.          | Nil |
| 2515 12    | -- -Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:  |              |     |
| 2515 12 10 | -- --Blocks  | kg.          | Nil |
| 2515 12 20 | -- --Slabs   | square metre | 16% |
| 2515 12 90 | -- --Other   | square metre | 16% |
| 251520     | - Ecaussine and other calcareous monumental or building stone; alabaster:  |              |     |
| 2515 2010  | -- --Alabaster   | kg.          | Nil |
| 2515 20 90 | -- --Other   | kg.          | Nil |

|            |   |     |     |
|------------|---|-----|-----|
| 2516       | GRANITE, PORPHYRY, BASALT, SANDSTONE AND OTHER MONUMENTAL OR BUILDING STONE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE |     |     |
|            | - Granite:  |     |     |
| 25161100   | -- -Crude or roughly trimmed  | kg. | Nil |
| 251612 00  | -- -Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape  | kg. | Nil |
|            | - Sandstone:  |     |     |
| 25162100   | -- -Crude or roughly trimmed  | kg. | Nil |
| 251622 00  | Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape  | kg. | Nil |
| 251690     | - Other monumental or building stone:   |     |     |
| 2516 9010  | -- --Pakur stone  | kg. | Nil |
| 2516 9020  | -- --Stone boulders   | kg. | Nil |
| 2516 90 90 | -- --Other  | kg. | Nil |

|            |   |     |     |
|------------|---|-----|-----|
| 2517       | PEBBLES, GRAVEL, BROKEN OR CRUSHED STONE, OF A KIND COMMONLY USED FOR CONCRETE AGGREGATES, FOR ROAD METALLING OR FOR RAILWAY OR OTHER BALLAST, SHINGLE AND FLINT, WHETHER OR NOT HEAT-TREATED; MACADAM OF SLAG, DROSS OR SIMILAR INDUSTRIAL WASTE, WHETHER OR NOT INCORPORATING THE MATERIALS CITED IN THE FIRST PART OF THE HEADING; TARRED MACADAM; GRANULES, CHIPPINGS AND POWDER, OF STONES OF HEADING 25 15 OR 2516, WHETHER OR NOT HEAT-TREATED |     |     |
| 251710     | - Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated:  |     |     |
| 25171010   | Pakur stone, crushed or broken  | kg. | Nil |
| 25171020   | -- --Flint  | kg. | Nil |
| 251710 90  | -- --Other  | kg. | Nil |
| 251720 00  | - Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in sub-heading 2517 10   | kg. | Nil |
| 2517 30 00 | - Tarred macadam  | kg. | Nil |
|            | - Granules, chippings and powder, of stone of heading 2515 or 2516, whether or not heat-treated:  |     |     |

|            |   |     |     |
|------------|---|-----|-----|
| 25174100   | - -Of marble  | kg. | Nil |
| 251749 00  | - -Other  | kg. | Nil |
| 2518       | DOLOMITE, WHETHER OR NOT CALCINED OR SINTERED, INCLUDING DOLOMITE ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE; DOLOMITE RAMMING MIX           |     |     |
| 2518 10 00 | - Dolomite not calcined or sintered   | kg. | Nil |
| 2518 20 00 | - Calcined or sintered dolomite   | kg. | Nil |
| 2518 30 00 | - Dolomite ramming mix  | kg. | Nil |
| 2519       | NATURAL MAGNESIUM CARBONATE (MAGNESITE); FUSED MAGNESIA; DEAD-BURNED (SINTERED) MAGNESIA, WHETHER OR NOT CONTAINING SMALL QUANTITIES OF OTHER OXIDES ADDED BEFORE SINTERING; OTHER MAGNESIUM OXIDE, WHETHER OR NOT PURE |     |     |
| 251910 00  | - Natural magnesium carbonate (magnesite)   | kg. | Nil |
| 251990     | - Other:  |     |     |
| 2519 9010  | -- --Fused magnesia (natural)   | kg. | Nil |
| 2519 9020  | -- --Dead-burnt (sintered) magnesia   | kg. | Nil |
| 2519 90 30 | -- --Magnesium calcined (other than dead-burnt) not elsewhere specified or included   | kg. | Nil |
| 2519 9040  | Magnesium oxide   | kg. | Nil |
| 2519 90 90 | -- --Other  | kg. | Nil |

|            |   |     |     |
|------------|---|-----|-----|
| 2520       | GYPSUM;<br>ANHYDRITE;<br>PLASTERS<br>(CONSISTING OF<br>CALCINED GYPSUM<br>OR CALCIUM<br>SULPHATE) WHETHER<br>OR NOT COLOURED,<br>WITH OR WITHOUT<br>SMALL QUANTITIES<br>OF ACCELERATORS<br>OR RETARDERS |     |     |
| 2520 10    | Gypsum; anhydrite:  |     |     |
| 2520 10 10 | -- --Natural  | kg. | Nil |
| 25201020   | -- --Marine   | kg. | Nil |
| 2520 10 90 | -- --Other  | kg. | Nil |
| 252020     | - Plasters:   |     |     |
| 25202010   | -- Calcined   | kg. | Nil |
| 252020 90  | -- Other  | kg. | Nil |
| 2521       | - LIMESTONE FLUX;<br>LIMESTONE AND<br>OTHER CALCAREOUS<br>STONES, OF A KIND<br>USED FOR THE<br>MANUFACTURE OF<br>LIME OR CEMENT   |     |     |
| 2521 00    | - Limestone flux;<br>limestone and other<br>calcareous stones, of a<br>kind used for the<br>manufacture of lime or<br>cement:   |     |     |
| 2521 00 10 | -- --Limestone flux (L.D.,<br>below 1% SiO <sub>2</sub> )   | kg. | Nil |
| 252100 90  | -- --Other  | kg. | Nil |
| 2522       | QUICKLIME, SLAKED<br>LIME AND<br>HYDRAULIC LIME,<br>OTHER THAN<br>CALCIUM OXIDE AND<br>HYDROXIDE OF<br>HEADING 2825   |     |     |
| 2522 10 00 | - Quicklime   | kg. | Nil |
| 2522 20 00 | - Slaked lime   | kg. | Nil |
| 2522 30 00 | - Hydraulic lime  | kg. | Nil |

|            |  |     |                  |
|------------|--|-----|------------------|
| 2523       | PORTLAND CEMENT, ALUMINOUS CEMENT, SLAG CEMENT, SUPERSULPHATE CEMENT AND SIMILAR HYDRAULIC CEMENTS, WHETHER OR NOT COLOURED OR IN THE FORM OF CLINKERS |     |                  |
| 2523 10 00 | - Cement clinkers  | kg. | Rs.350 per tonne |
|            | - Portland cement:   |     |                  |
| 2523 21 00 | - -White cement, whether or not artificially coloured  | kg. | 16%              |
| 2523 29    | - -Other:  |     |                  |
| 2523 29 10 | -- --Ordinary portland cement, dry   | kg. | Rs.400 per tonne |
| 2523 2920  | -- --Ordinary portland cement, coloured  | kg. | Rs.400 per tonne |
| 2523 29 30 | -- --Portland pozzolana cement   | kg. | Rs.400 per tonne |
| 2523 2940  | -- --Portland slag cement  | kg. | Rs.400 per tonne |
| 2523 29 90 | -- --Other   | kg. | Rs.400 per tonne |
| 2523 30 00 | - Aluminous cement   | kg. | 16%              |
| 2523 90    | Other hydraulic cements:   |     |                  |
| 2523 90 10 | -- --Sagol; ashmoh   | kg. | 16%              |
| 2523 9020  | -- --High alumina refractory cement  | kg. | 16%              |
| 2523 90 90 | -- --Other   | kg. | 16%              |
| 2524       | ASBESTOS   |     |                  |
| 2524 00    | - Asbestos:  |     |                  |
|            | -- Asbestos in rock form:  |     |                  |
| 2524 0011  | -- Chrysotile  | kg. | Nil              |
| 2524 00 12 | -- Amphibole   | kg. | Nil              |
| 2524 0019  | -- Other   | kg. | Nil              |
|            | Fibre raw, beaten or washed or graded to length:   |     |                  |
| 2524 0021  | -- Chrysolite  | kg. | Nil              |
| 2524 0022  | -- Amosite   | kg. | Nil              |
| 2524 0029  | -- Other   | kg. | Nil              |
|            | Flakes or powder:  |     |                  |
| 2524 00 31 | -- Amosite   | kg. | Nil              |
| 2524 00 39 | -- Other   | kg. | Nil              |
|            | -- Other:  |     |                  |
| 2524 00 91 | -- -Waste  | kg. | Nil              |
| 2524 00 99 | -- Other   | kg. | Nil              |

|            |   |     |     |
|------------|---|-----|-----|
| 2525       | MICA, INCLUDING SPLITTINGS; MICA WASTE  |     |     |
| 2525 10    | Crude mica and mica rifted into sheets or splittings:   |     |     |
| 2525 10 10 | -- --Mica blocks  | kg. | Nil |
| 2525 10 20 | -- --Condensor films trimmed but not cut to shape   | kg. | Nil |
| 2525 10 30 | -- --Mica splittings, book form   | kg. | Nil |
| 2525 10 40 | -- --Mica splittings, loose   | kg. | Nil |
| 2525 10 90 | -- --Other  | kg. | Nil |
| 2525 20    | - Mica powder:  |     |     |
| 2525 20 10 | -- --Mica flakes, 2.20 mesh   | kg. | Nil |
| 2525 20 20 | -- --Mica powder, dry ground  | kg. | Nil |
| 2525 20 30 | -- --Mica powder, micronised  | kg. | Nil |
| 2525 20 40 | -- --Mica powder, wet ground  | kg. | Nil |
| 2525 20 50 | -- --Mica powder, calcined  | kg. | Nil |
| 2525 20 90 | -- --Other  | kg. | Nil |
| 2525 30    | - Mica waste:   |     |     |
| 2525 30 10 | -- --Mica mine scrap and waste  | kg. | Nil |
| 2525 30 20 | -- --Mica factory scrap   | kg. | Nil |
| 2525 30 30 | -- --Mica cuttings book form  | kg. | Nil |
| 2525 30 90 | -- --Other  | kg. | Nil |
| 2526       | NATURAL STEATITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE;<br>TALC |     |     |
| 2526 10    | - Not crushed, not powdered:  |     |     |
| 2526 10 10 | -- --Steatite (soap stone, etc.) block  | kg. | Nil |
| 2526 10 20 | -- --Steatite (soap stone, etc.) lumps  | kg. | Nil |

|            |   |     |     |
|------------|---|-----|-----|
| 252610 90  | -- --Other  | kg. | Nil |
| 252620 00  | - Crushed or powdered   | kg. | Nil |
| 2528       | NATURAL BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED), BUT NOT INCLUDING BORATES SEPARATED FROM NATURAL BRINE; NATURAL BORIC ACID CONTAINING NOT MORE THAN 85% OF H3BO3 CALCULATED ON THE DRY WEIGHT |     |     |
| 2528 10 00 | - Natural sodium borates and concentrates thereof (whether or not calcined)   | kg. | Nil |
| 2528 90    | - Other:  |     |     |
| 2528 90 10 | -- --Natural boric acid (containing not more than 85% of H3BO3)   | kg. | Nil |
| 2528 9020  | -- --Natural calcium borates and concentrates thereof (whether or not calcined)   | kg. | Nil |
| 2528 90 90 | -- --Other  | kg. | Nil |
| 2529       | FELSPAR; LEUCITE; NEPHELINE AND NEPHELINE SYENITE; FLUORSPAR  |     |     |
| 2529 10    | - Felspar:  |     |     |
| 2529 10 10 | Lumps   | kg. | Nil |
| 25291020   | Powder  | kg. | Nil |
|            | - Fluorspar:  |     |     |
| 25292100   | -- -Containing by weight 97% or less of calcium fluoride  | kg. | Nil |
| 252922 00  | - -Containing by weight more than 97% of calcium fluoride   | kg. | Nil |
| 2529 30 00 | - Leucite; nepheline and nepheline syenite  | kg. | Nil |
| 2530       | MINERAL SUBSTANCES NOT ELSEWHERE SPECIFIED OR INCLUDED  |     |     |
| 2530 10    | - Vermiculite, perlite and chlorites, unexpanded:   |     |     |

|            |   |     |     |
|------------|---|-----|-----|
| 2530 10 10 | -- --Vermiculite  | kg. | Nil |
| 25301020   | -- --Perlite  | kg. | Nil |
| 253010 90  | -- --Others (including powder)  | kg. | Nil |
| 253020 00  | - Kieserite, epsomite (natural magnesium sulphates)   | kg. | Nil |
| 253090     | - Other:  |     |     |
| 2530 9010  | Meerschaum (whether or not in polished pieces) and amber agglomerated; meerschaum and agglomerated amber in plates, rods, etc., not worked after moulding jet | kg. | Nil |
| 2530 9020  | -- --Natural arsenic sulphides (such as orpiment)   | kg. | Nil |
| 2530 90 30 | -- --Calcite  | kg. | Nil |
| 2530 9040  | -- --Ores and concentrates of rare earth metals   | kg. | Nil |
| 2530 90 50 | -- --Wollastonite   | kg. | Nil |
| 2530 90 60 | -- --Earth colour ochre, crude  | kg. | Nil |
| 2530 90 70 | -- --Other processed earth colour ochre   | kg. | Nil |
|            | -- Other:   |     |     |
| 2530 90 91 | -- Strontium sulphate (natural ore)   | kg. | Nil |
| 2530 90 99 | -- Other  | kg. | Nil |

having jurisdiction over the factory, the location and address of the bagging plant;

(ii) the manufacturer maintains an account of the quantity of cement cleared in bulk from the factory, the quantity of the cement received at the declared bagging plant, and the cement cleared in bags from the bagging plant thereafter;

(iii) the manufacturer shall maintain such other records as may be considered necessary in this regard by the Assistant Commissioner of Central Excise having jurisdiction over the factory;

(iv) within five days of the close of each month, the manufacturer shall furnish a statement, duly certified by the manager in charge of the bagging plant, to the Assistant Commissioner of Central Excise having jurisdiction over the factory, indicating the quantity of cement received in bulk for the purpose of packing in bags and the actual quantity of cement packed in bags in such proforma as may be specified by the said Assistant Commissioner.

[Notfn. No. 15/99-CE., dt. 26.3.1999 as amended by Notfn. Nos. 29/99 and 16/03].

