

Central Excise Tariff (Amendment) Act, 2004

Schedule II - Second Schedule

THE SECOND SCHEDULE

(See section 2)

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) tariff items of heading 8706 includes chassis fitted with engines only 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 19	90 Other	kg.	8%
2106 20	90 Pan masala	kg.	16%
2201 20	10 Aerated waters	1	8%
2202 10	10 Aerated waters	1	8%
2401	UNMANUFACTURED TOBACCO; TOBACCO REFUSE		
2401 10	Tobacco, not stemmed or stripped:		
2401 10	10 Flue cured Virginia tobacco	kg.	16%
2401 20	10 Sun cured country (natu) tobacco	kg.	16%
2401 30	10 Sun cured Virginia tobacco	kg.	16%
2401 40	10 Burley tobacco	kg.	16%
2401 50	10 Tobacco for manufacture of bins, not stemmed	kg.	16%
2401 60	10 Tobacco for manufacture of chewing tobacco	kg.	16%
2401 70	10 Tobacco for manufacture of cigar and cheroot	kg.	16%
2401 80	10 Tobacco for manufacture of hookah tobacco	kg.	16%
2401 90	10 Other	kg.	16%
2401 20	Tobacco, partly or wholly stemmed or stripped:		
2401 10	20 Flue cured Virginia tobacco	kg.	16%
2401 20	20 Sun cured country (natu) tobacco	kg.	16%
2401 30	20 Sun cured Virginia tobacco	kg.	16%
2401 40	20 Burley tobacco	kg.	16%
2401 50	20 Tobacco for manufacture of biris	kg.	16%

2401 60	20	Tobacco for manufacture of chewing tobacco	kg.	16%
2401 70	20	Tobacco for manufacture of cigar and cheroot	kg.	16%
2401 80	20	Tobacco for manufacture of hookah tobacco	kg.	16%
2401 90	20	Other	kg.	16%
2401 00	30	Tobacco refuse	kg.	16%
2403 10	10	Hookah or gudaku tobacco	kg.	16%
2403 00	91	"Homogenised" or "reconstituted" tobacco	kg.	16%
2403 10	99	Chewing Tobacco	kg.	16%
2403 20	99	Preparations containing Chewing Tobacco	kg.	16%
2403 30	99	Jarda scented tobacco	kg.	16%
2403 40	99	Snuff	kg.	16%
2403 50	99	Preparations containing snuff	kg.	16%
2403 60	99	Tobacco, extracts and essence	kg.	16%
2403 90	99	Other	kg.	16%
2710 11	11	Special boiling point spirits (other than benzene, toluol) with nominal boiling point range 55-115 C	kg.	16%
2710 12	11	Special boiling point spirits (other than benzene, benzol, toluene and toluol) with nominal boiling point range 63-70 C	kg.	16%
2710 13	11	Other special boiling point spirits (other than benzene, benzol, toluene and toluol)	kg.	16%
2710 19 --	11	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 90 --	10	Other	u	8%
4011 20		Of a kind used on buses or lorries:		
4011 10 --	20	Radials	u	8%
4011 90	20	-- Other	u	8%
4011 00	30	Of a kind used on aircraft	u	8%

4011 00	61	-- Of a kind used on agricultural or forestry vehicles and machines	u	8%
40116200		- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	u	8%
4011 00	63	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	u	8%
4011 00	69	-- Other	u	8%
		- Other.		
4011 00	92	-- Of a kind used on agricultural or forestry vehicles and machines	u	8%
4011 00	93	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	u	8%
4011 00	94	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	u	8%
4011 00	99	-- Other	u	8%
4012 90		- Other:		
4012 10	90	-- Solid rubber tyres for motor vehicles	kg.	8%
4012 20	90	-- Solid rubber tyres for other vehicles	kg.	8%
4012 30	90	-- Tyres with metal framework	kg.	8%
		Tyre flaps:		
4012 41	90	-- Of a kind used in two-wheeled and three-wheeled motor vehicles	kg.	8%
4012 49	90	-- Other	kg.	8%
4012 50	90	-- 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 20	10	-- For lorries and buses	u	8%
4013 90		- Other:		
4013 10	90	-- For aircraft	u	8%
4013 30	90	-- For off the road vehicles, not elsewhere specified or included	u	8%
		For tractors:		
4013 49	90	-- Other	u	8%

4013 90	-- Other	u	8%
5402 20	High tenacity yarn of Polyesters:		
5402 10	-- Of terylene Dacron	kg.	8%
5402 90	-- Other	kg.	8%
	- Textures yarn:		
5402 00	-- Of polyesters	kg.	8%
5402 00	-- Of polyesters, partially oriented	kg.	8%
5402 00	-- Of polyesters, other	kg.	8%
5402 00	-- Of polyesters	kg.	8%
	- Other yarn, multiple (folded) or cabled:		
5402 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		
8415 10	Window or wall types, self-contained or "split system":		
8415 10	-- Split system	u	8%
8415 90	-- Other	u	8%
8415 20	Of a kind used for persons in motor vehicles:		
8415 10	-- For buses	u	8%
8415 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 10	-- Split air-conditioner two tonnes and above	u	8%
8415 90	-- Other	u	8%
8415 82	-- Other, incorporating a refrigerating unit:		
8415 10	-- Split air-conditioner two tonnes and above	u	8%
8415 90	-- Other	u	8%
8415 83	-- Not incorporating a refrigerating unit:		
8415 10	-- Split air-conditioner two tonnes and above	u	8%

8415 90	83	-- Other	u	8%
8415 00	90	- 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 11	10	-- Integrated monocoque vehicle	u	8%
8702 12	10	-- Air-conditioned vehicle	u	8%
8702 19	10	-- Other	u	8%
		-- Other:		
8702 91	10	-- Integrated monocoque vehicle	u	8%
8702 92	10	-- Air-conditioned vehicle	u	8%
8702 99	10	-- Other	u	8%
8702	90	- Other:		
		Vehicles for transport of not more than thirteen persons, including the driver:		
8702 11	90	-- Integrated monocoque vehicle	u	8%
8702 12	90	---- Air-conditioned vehicle	u	8%
8702 13	90	-- Electrically operated	u	8%
8702 19	90	-- Other	u	8%
8702 20	90	-- Electrically operated vehicles not elsewhere included or specified	u	8%
8703	10	Vehicles specially designed for travelling on snow golf cars and similar vehicles:		
8703 10	10	-- Electrically operated	u	8%
8703 90	10	-- 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 91	21	---- Motor cars	u	8%
8703 92	21	-- Specialised transport vehicles such as ambulances, prison vans and the like	u	8%
8703 99	21	-- Other	u	8%
8703 22		-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:		
8703 20	22	-- Specialised transport vehicles such as ambulances, prison vans and the like	u	8%

		-- Other.		
8703 91	22	---- Motor cars	u	8%
8703 99	22	- -- Other	u	8%
8703 23		Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:		
		-- Other:		
8703 91	23	---- Motor cars	u	8%
8703 92	23	-- Specialised transport vehicles such as ambulances, prison vans and the like	u	8%
8703 99	23	-- Other	u	8%
8703 24		-- Of a cylinder capacity exceeding 3,000 cc:		
		-- Other:		
8703 91	24	---- Motor cars	u	8%
8703 92	24	-- Specialised transport vehicles such as ambulances, prison vans and the like	u	8%
8703 99	24	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 91	31	---- Motor cars	u	8%
8703 92	31	-- Specialised transport vehicles such as ambulances, prison vans and the like	u	8%
8703 99	31	-- Other	u	8%
8703 32		-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:		
		-- Other:		
8703 91	32	---- Motor cars	u	8%
8703 92	32	-- Specialised transport vehicles such as ambulances, prison vans and the like	u	8%
8703 99	32	-- Other	u	8%
8703 33		Of a cylinder capacity exceeding 2,500 cc:		
		-- Other:		
8703 91	33	---- Motor cars	u	8%
8703 92	33	-- Specialised transport vehicles such as ambulances, prison vans and the like	u	8%
8703 99	33	-- Other	u	8%
8703 90		- Other:		

8703 10	90	-- 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:		
8704 31		g.v.w. not exceeding 5 tonnes:		
8704 10	31	-- Refrigerated	u	8%
8704 90	31	-- Other	u	8%
8704 32		-- g.v.w. exceeding 5 tonnes:		
		Lorries and trucks:		
8704 11	32	-- Refrigerated	u	8%
8704 19	32	-- Other	u	8%
8704 90	32	-- Other	u	8%
8704 90		- Other.		
		Lorries and trucks:		
8704 11	90	-- Refrigerated	u	8%
8704 12	90	-- Electrically operated	u	8%
8704 19	90	-- 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 21	00	---- For transport of not more than thirteen persons, including the driver	u	8%
		For the motor vehicles of heading 8703:		
8706 39	00	-- Other	u	8%
		For the motor vehicles of heading 8704:		
8706 43	00	-- For dumpers covered in heading 8704	u	8%
8706 49	00	-- Other	u	8%".

Exemption to certain goods falling under the Second Schedule:

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods falling under the Chapter or heading of the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) as specified in column (2) of the

Table below, from so much of the duty of excise leviable thereon which is specified in the said Second Schedule, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (3) of the said Table.

Table

S.No.	Chapter or heading	Rate
(1)	(2)	(3)
1.	40	Nil
2.	54	Nil
3.	8415	Nil

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