

Central Excise Tariff (Amendment) Act, 2004

Appendix III - National Calamity Contingent Duty

APPENDIX -III

NATIONAL CALAMITY CONTINGENT DUTY

(Vide Finance Act, 2001)

(1) In the case of goods specified in the Seventh Schedule, being goods manufactured or produced, there shall be levied and collected for the purposes of the Union, by surcharge, a duty of excise, to be called the National Calamity Contingent duty (hereinafter referred to as the National Calamity duty), at the rates specified in the said Schedule.

(2) The National Calamity duty chargeable on the goods specified in the Seventh Schedule shall be in addition to any other duties of excise chargeable on such goods under the Central Excise Act, 1944 (1 of 1944) or any other law for the time being in force.

(3) The provisions of the Central Excise Act, 1944 (1 of 1944) and the rules made thereunder, including those relating to refunds and exemptions from duties and imposition of penalty, shall, as far as may be, apply in relation to the levy and collection of the National Calamity duty leviable under this section in respect of the goods specified in the Seventh Schedule as they apply in relation to the levy and collection of the duties of excise on such goods under that Act or those rules, as the case may be.

THE TWELFTH SCHEDULE of the Finance Bill, 2005

(See section 122)

"THE SEVENTH SCHEDULE

(See section 136)

NOTES

1. In this Schedule, "tariff item", "heading", "sub-heading" and "Chapter" mean respectively a tariff item, heading, sub-heading and Chapter 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 First Schedule shall apply to the interpretation of this Schedule.

Tariff item (1)	Description of goods (2)	Unit (3)	Rate of duty (4)
2106 90 20	Pan Masala	kg.	23%

2402 20 10	Other than filter cigarettes, of length not exceeding 60 millimetres	Tu	Rs. 20 per thousand
2402 20 20	Other than filter cigarettes, of length exceeding 60 millimetres but not exceeding 70 millimetres	Tu	Rs. 60 per thousand
2402 20 30	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) not exceeding 70 millimetres	Tu	Rs. 90 per thousand
2402 20 40	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres	Tu	Rs. 145 per thousand
2402 20 50	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 75 millimetres but not exceeding 85 millimetres	Tu	Rs. 190 per thousand
2402 20 90	Other	Tu	Rs. 235 per thousand
2402 90 10	Cigarettes of tobacco substitutes	Tu	Rs. 150 per thousand
2403 10 10	Hookah or gudaku tobacco	kg.	10%
2403 10 20	Smoking mixtures for pipes and cigarettes	kg.	45%
2403 10 31	---- Other than paper rolled biris, manufactured without the aid of machine	Tu	Re. 1.00 per thousand
2403 10 39	Other	Tu	Rs. 2.00 per thousand
2403 10 90	Other	kg.	10%
2403 91 00	"Homogenised" or "reconstituted" tobacco	kg.	10%
2403 99 10	Chewing tobacco	kg.	10%
2403 99 20	Preparations containing chewing tobacco	kg.	10%
2403 99 30	Jarda scented tobacco	kg.	10%

2403 99 40	Snuff	kg.	10%
2403 99 50	Preparations containing snuff	kg.	10%
2403 99 60	Tobacco extracts and essence	kg.	10%
2403 99 90	Other	kg.	10%
2709 00 00	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE tonne	kg.	Rs.50 per
5402 20	High tenacity yarn of polyesters:		
5402 20 10	Of terylene Dacron	kg.	1%
5402 20 90	Other	kg.	1%
5402 33 00	Of polyesters	kg.	1%
5402 42 00	Of polyesters, partially oriented	kg.	1%
5402 43 00	Of polyesters, other	kg.	1%
5402 52 00	Of polyesters	kg.	1%
5402 62 00	Of polyesters	kg.	1%
8702 10	With compression-ignition internal combustion piston engine (diesel or semi-diesel):		
	Vehicles for transport of not more than 13 persons, including the driver:		
8702 10 11	-- Integrated monocoque vehicle	u	1%
8702 10 12	---- Air-conditioned vehicle	u	1%
8702 10 19	Other	u	1%
8702 90	Other:		
	Vehicles for transport of not more than 13 persons, including the driver:		
8702 90 11	-- Integrated monocoque vehicle	u	1%
8702 90 12	---- Air-conditioned vehicle	u	1%
8702 90 13	-- Electrically operated	u	1%
8702 90 19	Other	u	1%
8702 90 20	Electrically operated vehicles not elsewhere included or specified	u	1%

8703 10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles:		
8703 10 10	Electrically operated	u	1%
8703 10 90	Other	u	
	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:		
8703 21	Of a cylinder capacity not exceeding 1,000 cc:		
8703 21 10	Vehicles principally designed for the transport of more than seven persons, including the driver	u	1%
8703 21 20	Three-wheeled vehicles	u	1%
	Other:		
8703 21 91	---- Motor cars	u	1%
8703 21 92	-- Specialised transport vehicles such as ambulances, prison vans and the like	u	1%
8703 21 99	Other	u	1%
8703 22	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:		
8703 22 10	Vehicles principally designed for the transport of more than seven persons, including the driver	u	1%
8703 22 20	Specialised transport vehicles such as ambulances, prison vans and the like	u	1%
8703 22 30	Three-wheeled vehicles	u	1%
	Other:		
8703 22 91	---- Motor cars	u	1%
8703 22 99	Other	u	1%
8703 23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:		
8703 23 10	Vehicles principally designed for the transport of more than seven persons, including the driver	u	1%
8703 23 20	Three-wheeled vehicles	u	1%

	Other:		
8703 23 91	---- Motor cars	u	1%
8703 23 92	-- Specialised transport vehicles such as ambulances, prison vans and the like	u	1%
8703 23 99	Other	u	
8703 24	Of a cylinder capacity exceeding 3,000 cc:		
8703 24 10	Vehicles principally designed for the transport of more than seven persons, including the driver	u	1%
8703 24 20	Three-wheeled vehicles	u	1%
	Other:		
8703 24 91	---- Motor cars	u	1%
8703 24 92	-- Specialised transport vehicles such as ambulances, prison vans and the like	u	1%
8703 24 99	Other	u	1%
	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
8703 31	Of a cylinder capacity not exceeding 1,500 cc:		
8703 31 10	Vehicles principally designed for the transport of more than seven persons, including the driver	u	1%
8703 31 20	Three-wheeled vehicles	u	1%
	Other: Tariff item Description of goods Unit Rate of duty		
8703 31 91	---- Motor cars	u	1%
8703 31 92	-- Specialised transport vehicles such as ambulances, prison vans and the like	u	1%
8703 31 99	Other	u	1%
8703 32	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:		

8703 32 10	Vehicles principally designed for the transport of more than seven persons, including the driver	u	1%
8703 32 20	Three-wheeled vehicles	u	1%
	Other:		
8703 32 91	---- Motor cars	u	1%
8703 32 92	-- Specialised transport vehicles such as ambulances, prison vans and the like	u	1%
8703 32 99	Other	u	1%
8703 33	Of a cylinder capacity exceeding 2,500 cc:		
8703 33 10	Vehicles principally designed for the transport of more than seven persons, including the driver	u	1%
8703 33 20	Three-wheeled vehicles	u	1%
	Other:		
8703 33 91	---- Motor cars	u	1%
8703 33 92	-- Specialised transport vehicles such as ambulances, prison vans and the like	u	1%
8703 33 99	Other	u	1%
8703 90	Other:		
8703 90 10	Electrically operated	u	1%
8703 90 90	Other	u	1%
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 31 10	Refrigerated	u	1%
8704 31 90	Other	u	1%
8704 32	g.v.w. exceeding 5 tonnes:		
	Lorries and trucks:		
8704 32 11	-- Refrigerated	u	1%
8704 32 19	Other	u	1%
8704 32 90	Other	u	1%
8704 90	Other:		
	Lorries and trucks:		

8704 90 11	-- Refrigerated	u	1%
8704 90 12	-- Electrically operated	u	1%
8704 90 19	Other	u	1%
8704 90 90	Other	u	1%
	For the vehicles of heading 8702:		
8706 00 21	---- For transport of not more than thirteen persons, including the driver	u	1%
	For the motor vehicles of heading 8703:		
8706 00 31	-- For three-wheeled vehicles	u	1%
8706 00 39	Other	u	1%
	For the vehicles of heading 8704:		
8706 00 43	---- For dumpers covered in the heading 8704	u	1%
8706 00 49	Other	u	1%
8711 10	With reciprocating internal combustion piston engine		
	of a cylinder capacity not exceeding 50 cc:		
8711 10 10	Mopeds	u	1%
8711 10 20	Motorised cycles	u	1%
8711 10 90	Other	u	1%
8711 20	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250 cc:		
	Scooters:		
8711 20 11	---- Of cylinder capacity not exceeding 75 cc	u	1%
8711 20 19	Other	u	1%
	Motor cycles:		
8711 20 21	---- Of cylinder capacity not exceeding 75 cc	u	1%
8711 20 29	Other	u	1%
	Mopeds:		
8711 20 31	---- Of cylinder capacity not exceeding 75 cc	u	1%
8711 20 39	Other	u	1%
	Other:		
8711 20 91	---- Of cylinder capacity not exceeding 75 cc	u	1%

8711 20 99	Other	u	1%
8711 30	With reciprocating internal combustion piston engine of cylinder capacity exceeding 250 cc but not exceeding 500 cc:		
8711 30 10	Scooters	u	1%
8711 30 20	Motor-cycles	u	1%
8711 30 90	Other	u	1%
8711 40	With reciprocating internal combustion piston engine		
	of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:		
8711 40 10	Motor-cycles	u	1%
8711 40 90	Other	u	1%
8711 50 00	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	u	1%

Note: The validity of levy of National Calamity Contingent Duty is extended beyond 31st day of March, 2005 vide Sec. 123(d) of the Finance Bill 2005.