

**Central Excise Tariff (Amendment) Act, 2004****Appendix IV - List of Cesses Leviable with Rate of Duty on Agriculture & Processed Food Products & Agriculture Produce & Others and Related Acts****APPENDIX - IV****LIST OF CESSES LEVIABLE WITH RATE OF DUTY ON AGRICULTURE & PROCESSED FOOD PRODUCTS & AGRICULTURE PRODUCE & OTHERS AND RELATED ACTS****The Agriculture & Processed Food Products Cess Act, 1985**

(S.O.915(E) dt 15/12/86)

Sl.	Name of the Commodity	Tariff Value	Cess		
No.		Unit	Value	Adv.	Specific
			Rs.		Rs.
(1)	(2)	(3)	(4)	(5)	(6)
1	Fruit, vegetables and their products			0.5%	
2	Meat & meat products			0.5%	
3	Poultry & poultry products			0.5%	
4	Dairy products			0.5%	
5	Confectionery, biscuits and bakery products			0.5%	
6	Honey, jaggery and sugar products			0.5%	
7	Cocoa and its products, chocolate of all kinds			0.5%	
8	Alcoholic and non-alcoholic beverages			0.5%	
9	Cereal products			0.5%	
10	Cashewnut, ground nut, peanut & walnut			0.5%	
11	Pickles, chutneys and pappad			0.5%	
12	Guargum			0.5%	
13	Floriculture and Floricultural products			0.5%	
14	Herbal and Medicinal plants			0.5%	

**CESS ON IRON ORE****Leviable under Iron Ore Mines, Manganese Ore Mines and Chrome Ore Mines Labour Welfare Cess Act, 1976 (55 of 1976)**

In exercise of powers conferred by Section 3 of the Iron Ore Mines, Manganese Ore Mines and Chrome Ore Mines Labour Welfare Cess Act, 1976 (No. 55 of 1976), the Central Government hereby fixes, with effect from 1st August, 1990, the rate of one rupee per metric tonne as the rate at which the duty of excise and duty of customs on all iron ore produced in any mine for the purpose of the said Act, shall be levied and collected as cess.

Footnote: The notification fixing the rate of cess on iron ore produced in any mine as 50 paise per metric tonne with effect from 1st July, 1981 was published vide G.S.R. No. 394(E) dated 16th June, 1981 in Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i).

[Ministry of Labour Notification G.S.R. 680(E) dated 1.8.1990]

#### CESS ON MANGANESE ORE

**Leviable under Iron Ore Mines, Manganese Ore Mines and Chrome Ore Mines Labour Welfare Cess Act, 1976 (55 of 1976)**

In exercise of the powers conferred by section 3 of the iron Ore Mines, Manganese Ore Mines and Chrome Ore Mines Labour Welfare Cess Act, 1976 (55 of 1976) and in supersession of the Notification of the Government of India in the Ministry of Labour, No. G.S.R. 681(E) dated the 1st August, 1990, except as respects things done or omitted to be done before such supersession, the Central Government hereby fixes the rate of rupees four per metric tonne as the rate at which the duty of excise and duty of customs on all manganese ore produced in any mine for the purpose of the said Act, shall be levied and collected as cess with effect from the date of publication of this notification in the Official Gazette.

[Ministry of Labour Notification G.S.R. 654(E) dt. 11.9.2001]

#### CESS ON LIMESTONE AND DOLOMITE

**Leviable under Limestone and Dolomite Mines Labour Welfare Fund Act, 1972 (62 of 1972)**

In exercise of the powers conferred by section 3 of the Limestone and Dolomite Mines Labour Welfare Fund act, 1972 (62 of 1972) and in supersession of the notification of the Government of India in the Ministry of Labour, Number GS.R. 484(E), dated the 22nd April, 1988, except as respects things done or omitted to be done before such supersession, the Central Government hereby fixes the rate of rupee one per metric tonne of limestone and dolomite, as the rate at which the duty of excise shall be levied and collected by way of cess for the purpose of the Limestone and Dolomite Mines Labour Welfare Fund Act, 1972 with effect from the date of publication of this notification in the Official Gazette.

[Ministry of Labour Notification G.S.R. 943 (E) dt. 27.12.2000]

#### CESS ON CHROME ORE

S.O.: In exercise of the powers conferred by section 3 of the Iron Ore Mines, Manganese Ore Mines and Chrome Ore Mines Labour Welfare Cess Act, 1976 (55 of 1976) and in supersession of the Notification of the Government of India in the Ministry of Labour, No. GS.R. 682(E) dated the 1 st August, 1990, except as respects things done or omitted to be done before such supersession, the Central Government hereby fixes the rate of rupees six per metric tonne as the rate at which the duty of excise and duty of customs on all chrome ore produced in any mine for the purpose of the said Act, shall be levied and collected as cess with effect from the date of publication of this notification in the Official Gazette.

[Ministry of Labour Notification G.S.R. 655(E) dated 11.09.2001]

#### CESS ON TEXTILE & TEXTILE MACHINERY

S.O. In exercise of the powers conferred by sub-section (1) of section 5(A) of the Textile Committee Act, 1963 (41 of 1963) and in supersession of the notification of Government of India in the Ministry of Commerce No.: F.7(2)/74-Tex(III), dated the 25th Feb., 1975, the Central Government hereby fixes, with immediate effect, 0.050 per cent ad valorem as the rate at which the duty of excise shall be levied and collected as the case for the purposes of the said Act, on all textiles and on all textile machinery manufactured in India, except the textiles manufactured from out of handloom or powerloom industry.

[Ministry of Commerce(Deptt. of Textile) Notification dated 1.6.1977, RNo. 55018(35)775-

Tex(III) CTEQ dt. 1st June, 1977.]

#### CESS ON TEAS

In exercise of the powers conferred by sub-section (1) of sec.25 of the Tea Act, 1953 (29 of 1953) the Central Government hereby fix the rate of cess which shall be levied and collected as specified in column (2) of the Table below on the varieties/grades of teas specified in column (1) of the said Table

Variety/grade of tea (1)	Rate of cess (2)
1 . All tea produced in the Sadar sub-division and Kurseong sub-division excluding the areas in the jurisdiction list Nos. 31, 29, 33, 20, 21, 22, 23 and 24 comprising Subtighuri sub-division of New Chumta tea estate, Simulbarie and Marionbarie; Tea Estates of Kurseong Police Station in Kurseong sub-division of the district of Darjelling in the State of West Bengal.	Paise twelve per kilogramme
2. All teas except those produced in the areas specified under	Paise thirty per kilogramme

2. Categories of tea specified in Notification Number S.O. 287(E), dated the 4th April, 1994 issued by the Ministry of Commerce would continue to be exempt from payment of cess.

3. This notification will come into force from the 1 st day of April, 1997.

**[Ministry of Commerce, Notification S.O.250(E), dated 27.3.1997]**

**CESS ON RUBBER**

In exercise of the power conferred by sub-section (1) of section 12 of the Rubber Act, 1947 (24 of 1947) and in supersession of the notification of the Government of India in the Ministry of Commerce number S.O. 488(E), dated the 30th June, 1994, except as respects things done or omitted to be done before such supersession, the Central Government hereby appoints the 1st day of September, 1998 as the date from which the duty of excise at the rate of rupee one and paise fifty only per kilogram (Rs. 1.50 per kg.), of rubber shall be levied as cess on all rubber produced in India.

**[Ministry of Commerce, Notification S.O.740(E), dated 31.8.1998]**

**CESS ON JUTE**

Sl.No.	Articles of jute manufacture	The maximum rate at which duty of excise may be collected	Actual rate at which duty of excise is to be collected until a different rate is specified by the Central Government
(1)	(2)	(3)	(4)
1.	Carpet Backing	Two per cent. ad valorem	One per cent. ad valorem
2.	Hessian	Two per cent. ad valorem	One per cent. ad valorem
3.	Sacking	Two per cent. ad valorem	One per cent. ad valorem
4.	Yarn and Twine	Two per cent. ad valorem	One per cent. ad valorem
5.	D.W. Tarpaulin	Two per cent. ad valorem	One per cent. ad valorem
6.	Decorative Fabrics	Two per cent. ad valorem	One per cent. ad valorem
7.	Cotton Bagging	Two per cent. ad valorem	One per cent. ad valorem
8.	Soil Saver	Two per cent. ad valorem	One per cent. ad valorem
9.	Japanese Rice-Bag	Two per cent. ad valorem	One per cent. ad valorem
10.	Any other article of jute manufacture	Two per cent. ad valorem	One per cent. ad valorem

**[The Jute Manufacture Cess (Amendment) Act, 2002 (No. 13 of 2002)] enacted on 27.3.2002.**

**CESS ON COAL**

In exercise of the powers conferred by sub-section (1) of Section 6 of the Coal Mines (Conservation and Development) Act, 1974 (28 of 1974) and in supersession of the notification of the Government of India in the erstwhile Ministry of Energy (Department of Coal) number S.O. 95(E), dated the 8th February, 1983 except as respects things done or omitted to be done before such supersession the Central Government hereby fixes, with effect on and from the 26th June, 2003 the rates specified in column (2) of the Table given below as the rates at which the duty of excise referred to in the said section shall be levied on coal of the description specified in column (1) of the said Table namely:-

Description of coal	Rate of excise duty per tonne
(1)	(2)
Coking/non-coking coal	Rs. 10.00 (Rupees ten only)

**[Ministry of Coal Notification S.O.727(E), dt. 25.6.2003] CESS ON TOBACCO**

Tobacco Board Cess under T.B. Cess Act, 1975 (26 of 1975) administered by Ministry of Commerce and Agricultural Produce Cess (A.P. Cess) under Agricultural Produce Cess Act 1940 and 1966 under Ministry of Agriculture are levied on exports of tobacco (unmanufactured tobacco only) There is no cess on exports of Tobacco Products. The details of the above Cesses are as follows:

**T.B. Cess:**

\* This is collected under the Tobacco Cess Act, 1975 (No.26 of 1975).

\* This is collected @ 0.5% ad valorem on all tobacco which is exported.

**A.P. Cess:**

\* This is collected under the Agricultural Produce Cess Act, 1940 (27 of 1940)

\* For levying the customs duty, Govt. (Ministry of Agriculture) notifies the tariff values for various grades of unmanufactured tobacco every year.

\* Customs Duty is collected @0.5% of value of tobacco exported, calculated on the basis of tariff values notified.

**[Tobacco Board, Ministry of Commerce, Ref. No.18(7)/2004-Exp. dt. 18.6.2004]**

**CESS ON IMPORT & EXPORT AND ON DOMESTIC MANUFACTURE OF PAPER & SALT**

Chapter of	Description of Goods	Maximum rate at which duty of excise may be collected	Effective rate of duty
48.	Paper and paper board all sorts (including newsprint pasteboard, millboard, strawboard, cardboard and	1/8 per cent ad valorem	
	corrugated board) but produced in an industrial undertaking having investment in fixed assets in plant and machinery exceeding Rs. 20 lakhs		
25.	Salt	i) Salt mfrs. holding over 100 acres ii) Salt mfrs. holding between 10 acres & 100 acrs.	Rs. 3.50 per tonne Rs. 1.75 per tonne

**[Chemical & Allied Products Export Promotion Council, Ministry of Commerce & Industry, Ref. No.EPC/SKR/RH/DBK(Govt.)/1551 dt. 16.6.2004]**

**CESS ON SUGAR**

There shall be levied and collected as a cess for the purposes of Sugar Development Fund Act, 1982, a duty of excise on all sugar produced by any sugar factory in India, at such rate not exceeding fifteen rupees per quintal of sugar, as the Central Government may, by notification in the Official Gazettee, specify from time to time:

Produced that until such rate is specified by the Central Government, the duty of excise shall be levied and collected at the rate of fourteen per quintal of sugar.

**[Sec.3 of Sugar Cess Act, 1982 (No. 3 of 1982), Ministry of Law, Justice & Company Affairs as amended by Sugar Cess Act, 1982 (No.57 of 1982) dated 25.10.1982.]**

**CESS ON VEGETABLE OIL Ministry of Agriculture (Department of Agriculture and Co-operation)**

**Vegetable oil Rs. 5 per quintal Notification**

**No. G.S.R. 882(E), dated 8.12.1983 (Effective from 1.1.1984).**

**CESS ON FEATURE FILM**

**Leviable under The Cine Workers Welfare Cess Act, 1981 (30 of 1981)**

In exercise of the powers conferred by Sub-section (1) of Section 3 of the Cine Workers Welfare Cess act, 1981 (30 of 1981) and in supersession of notifications of the government of

India in the Ministry of Labour numbers G.S.R. 750(E), dated the 13th October, 1994 and G.S.R. 672(E), dated the 12th November, 1998, the Central Government hereby specifies the following rate of cess on feature film with effect from date of publication of this notification in the Official Gazette, namely:-

Feature films	Rate of Cess per film
Hindi and English films	Rs. 20,000/-
All other languages feature films	Rs. 10,000/-

**[Ministry of Labour Notification G.S.R. 271(E) dt. 20.4.2001]**

The Marine products Export Development Authority, Act 1972

**(GSR 495 (E) New Delhi dated 24/10/1995)**

1 Marine products which are exported 0.3

**The Produce Cess Act,1966 (Notfii. S.O. 619(E) dt. 30/06/2000)**

1	Lac produced in India	QTL		2.30
2	Refuse lac produced in India	QTL		1.70
2	Cashew Kernel	QTL	6000 1.0% T.V	

**The Coffee Act,1942****(Notfii. 13/27/82-Plant(B) S.O. 1122 (E) did. 28/12/98)****1 Coffee QTL 25.00****The Iron Ore Mines, Mangnese Ore Mines and Chrome Ore Mines Labour Welfare Cess****Act 1976 (U-23017/2/87-W.II(i) dt.01/08/90)****The Tobacco Cess Act ,1975****(S.O. 5240-Ministry of Commerce F.No.l8/1475-EP(Agri)dt. 27/12/75)**

1	Tobacco-manufactured	0.5
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**The Coir Industries Act, 1953****(Notfii. No. 6(1)83-ICC-GSR 389(E) dt. 01/05/85)**

1 Coir fibre, coir yarn and coir product QTL 2.00

**LIST OF CESSSES LEVIABLE WITH RATE OF DUTY AND RELATED ACTS****Copra****Leviable under the Copra Cess Act, 1979 (4 of 1979)**

Description of goods	Maximum Rate at which duty of excise may be collected	Effective rate of duty	
Copra consumed in any mill in India with a view to producing or manufacturing any goods therefrom.	Rs. 5.00 per quintal.	Rs. 5. 00 per quintal	w.e.f. 1.4.1979 vide Notification G.S.R. No. 270 (E) dated 27.2.1979

**Cotton****Leviable under the Produce Cess Act, 1966 (15 of 1966)**

Cotton consumed in any mill in India with a view to producing or manufacturing any goods therefrom	Re. 1.00 per bale of 181.4 kilograms or in the case of unbaled cotton, 28 paise per 50 kilograms.	Re. 1.00 per bale of 181.4 kilograms or in the case of unbaled cotton, 28 paise per 50 kilograms.	"Vide Ministry of Agriculture Notification No. 20.7.83-CA-III, dated 27.4.1985.
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**Coffee****Leviable under the Coffee Act, 1942 (7 of 1942)**

Coffee which a registered estate is permitted by the internal sale quota allotted to it to sell in the Indian market, whether such coffee is actually sold or not, and on all coffee released for sale in India by the Board from the surplus pool.	Rs. 50.00 per quintal.	Rs. 25 per quintal	"Vide Notification No. S.O. 1123(E), dated 28.12.1987, issued by the Ministry of Commerce.
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## Crude Oil

### Leviable under the Oil Industry (Development) Act, 1974 (47 of 1974)

Crude Oil produced in the exploration block to be offered under New Exploration Licensing Policy (NELP) Competitive international bidding exempted from the cess leviable thereon under section (1) of section 15, Oil Industry (Development) Act, 1974 (47 of 1974), vide Ministry of Petroleum & Natural Gas, Notification S.O. No. 958(E), dated 9.11.1998.	Rs. 2,000 per tonne* i	Rs. 1800 per tonne**	* Substituted (w.e.f. 1.3.2002) for "Rs. 1,000 per tonne" by section 160 of the Finance Act, 2002 (20 of 2002) **w.e.f. 1.3.2002, Vide Ministry of Petroleum Notification S.O. 259 (E) dated 28.2.2002.
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## Medicinal preparations

### Leviable under the Medicinal and Toilet

### Preparations (Excise Duties) Act, 1955 (16 of 1955).

1.	Allopathic Medicinal Preparations:			
	(i) Medicinal preparations containing alcohol which are not capable of being consumed as ordinary alcoholic beverages-			
	(a) Patent or proprietary	20% ad valorem	16% ad valorem	Vide Notification No. 2/2003-M&TP, dated 1.3.2003 effective from 1.3.2003
	(b) Others	20% ad valorem	16% ad valorem	-do-
	(ii) Medicinal preparations containing alcohol which are capable of being consumed as ordinary alcoholic beverages -			
	(a) Medicinal preparations which contain known active ingredient in therapeutic quantities.	20% ad valorem	16% ad valorem	-do-
	(b) Others	20% ad valorem	16% ad valorem	-do-
	(iii) Medicinal preparations not containing alcohol but containing narcotic drug or narcotic	20% ad valorem	16% ad valorem	-do-
	2. Medicinal preparations in Ayurvedic, Unani or other indigenous systems of medicine -			
	(i) Medicinal preparations containing self-generated alcohol which are not capable of being consumed as ordinary alcoholic beverages	4% ad valorem	Nil	

	(ii) Medicinal preparations containing self-generated alcohol which are not capable of being consumed as ordinary alcoholic beverages	4% ad valorem		
	(iii) All other containing alcohol which are prepared by distillation or to which alcohol has been added	6% ad valorem		
	(iv) Medicinal preparations not containing alcohol but containing narcotic drug or narcotic	20% ad valorem	16% ad valorem	-do
3.	Homoeopathic preparations containing alcohol	4% ad valorem		
	Toilet preparations			
4.	Toilet preparations containing alcohol or narcotic drug or narcotic	50% ad valorem	16% ad valorem	-do-

### Automobiles

#### Ministry of Industry, Department of Industrial Development

S.O. 852(E), dated 26.5.1994.

(i) Automobiles (Motor cars, buses, trucks, jeetypes vehicles vans, scooters, motor-cycles, mopeds and the like.)	1/8 per cent ad valorem	
(ii) Component parts and accessories of automobiles	Nil	Vide Ministry of Industry Notification No. S.O. 852(E), dated 26.5. 1994.
(iii) Tractors of power Take-off Horse power exceeding 25 (the value of any weight-lifting or other specialised material handling equipment which may be mounted, fitted or fixed to tractors will be excluded from the assessable value of such tractors).	1/8 per cent ad valorem.	Vide Ministry of Industry (Department of Heavy Industry) Order No. 662(E), dated 9.9. 1985

### Paper

#### Leviable under the Industries (Development and Regulation) Act, 1951 (65 of 1951).

Paper and paper board all sorts (including newsprint pasteboard, strawboard, cardboard and corrugated board) but produced in an industrial undertaking having investment in fixed assets in plant and machinery exceeding Rs. 20 lakhs	1/8 per cent ad valorem S.O. 862(E), dated	Vide Ministry of Industry Order No. 27.10.1980 Vide Notification No. S.O. 83(E), dated 3.2.1981
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### Oil

#### Leviable under the Produce Cess Act, 1966 (15 of 1966).

Oils extracted from oilseeds crushed in any mill in India	Re. 1 .00 per quintal.	Re. 1.00 per quintal	Vide Ministry of Agriculture and Irrigation Notification G.S.R. No. 212(E),dated
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**Sugar****Leviable under the Sugar Export Promotion Act, 1958 (30 of 1958)**

Sugar that much quantity of Sugar depatched from any factory for consumption in India, as is equal to the quantity falling short of the export quota fixed for that factory.	Rs. 45.55 per quintal
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**Sugar****Leviable under Sugar Cess Act, 1982 (3 of 1982) read with Sugar Development Fund Act, 1982 (64 of 1982).**

Sugar produced by any factory in India	Rs. 15 per quintal	(a) Rs. 14 per quintal (b) Sugar exported out of India exempted from whole of the cess	Vide Ministry of Food Notification S.O. No. 585 (E), Dated 30.7.1993
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**Unmanufactured Tobacco****Leviable under the Tobacco Cess Act, 1975 (26 of 1975)**

Unmanufactured Tobacco -Virginia tobacco which is produced in India and sold at a registered auction Platform	One paise per kilogram
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**Tobacco****Leviable under the Beedi Workers Welfare Cess Act, 1976 (56 of 1976)**

Tobacco issued to any person from a warehouse for any purpose in connection with the manufacture of Beedi.	Re. 1 per kilogram	25 paise per kilogram	Vide Notifica-G.S.R. No. 56(E), dated 2.2.1977
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**CESS ON BEEDI****Leviable under the Beedi Workers Welfare Cess Act, 1976 (56 of 1976)**

In exercise of the powers conferred by Sub-section (1) of Section 3 of the Beedi Workers Welfare Cess Act, 1976 (56 of 1976) and in supersession of the notification of the government of India in the Ministry of labour No. G.S.R. 629(E) dated the 20th October, 1998 except as respect things done or omitted to be done before such supersession, the Central Government hereby fixes the rate of rupees two per thousand of manufactured beedis, as the rate at which the duty of excise shall be levied and collected by way of cess for the purposes of the Beedi Workers Welfare Fund Act, 1976 (62 of 1976) with effect from the date of publication of this notification in the Official Gazette.

**[Ministry of Labour Notification G.S.R. 569(E) dt. 28.6.2000]**

NOTE:- The above information regarding levy of cess is as supplied by different Ministries/ Administrative bodies. For the latest information on levy of cess on different commodities, readers are advised to contact the concerned Ministry/ Board/ Export Promotion Councils/ Administrative body. The following enactments inter-alia may also be consulted for the rates of cess on different commodities.

1. The Agriculture & Processed Food Products Export Cess Act 1985
2. The Agriculture Produce Cess Act 1940;
3. The Tea Act 1953;
4. The Calcutta Improvement Act 1911;
5. The Produce Cess Act 1966;
6. The Coffee Act 1942;
7. The Mica Mines Labour Welfare Act 1946;
8. The Coir Industries Act 1953;
9. The Iron Ore Mines, Manganese Ore Mines and Chrome Ore Mines Labour Welfare Cess Act 1976;

10. The Spices Act 1986;

11. The Marine Products Export Development Authority Act 1972;

12. The Tobacco Cess Act 1975;

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