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Central Excise Tariff (Amendment) Act, 2004

Appendix V - Assessment on the Basis of Mrp (Abatement as a Percentage of Retail Sale Price)

APPENDIX - V

ASSESSMENT ON THE BASIS OF MRP (ABATEMENT AS A PERCENTAGE OF RETAIL SALE PRICE).

In exercise of the powers conferred by sub-section (1) and sub-section (2) of section 4A of the Central Excise Act, 1944 (1 of 1944) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 5/2001-Central Excise (N.T.), dated the 1st March, 2001, published in the Gazette of India vide number G.S.R. 139(E), dated the 1st March, 2001, except as respects things done or omitted to be done before such supersession, the Central Government hereby specifies the goods mentioned in column (3) of the Table below and falling under Chapter or heading No. or sub-heading No. of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) mentioned in the corresponding entry in column (2) of the said Table, as the goods to which the provisions of the said sub-section (2) shall apply, and allows as abatement the percentage of retail sale price mentioned in the corresponding entry in column (4) of the said Table:-

Table

S. No.	Chapter or heading No. or sub-heading No.	Description	Abatement as a percentage of retail sale price
(1)	(2)	(3)	(4)
1.	0401.14	Concentrated (condensed) milk, whether sweetened or not, put up in unit containers and ordinarily intended for sale	35%
2.	1702.21 and	Preparations of other sugars	40%
	1702.29		
3.	1702.30	Sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel	40%
4.	1704.10	Gums, whether or not sugar coated (including chewing gum, bubblegum and the like)	40%
5. 5A	1704.90 1704.90	All goods, other than white chocolate White Chocolate	35% 40%
6.	18.02	Cocoa powder, whether or not containing added sugar or other sweetening matter	35%
7.	18.03	Chocolates in any form, whether or not containing nuts, fruit kernels or fruits, including drinking chocolates	35%
8.	18.04	Other food preparations containing cocoa	35%
9.	1901.19 and	All goods	35%
	1901.92		
10.	1902.19	All goods	35%
11.	1904.10	All goods	35%
12.	1905.11	Biscuits, in or in relation to the manufacture of which any	35%

		process is ordinarily carried on with the aid of power	
13.	1905.31	Waffles and wafers, coated with chocolate or containing chocolate	35%
14.	1905.39	All goods	40%
14A.	1905.39	Wafer biscuits	35%
15.	2101.10	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	35%
16.	2102.10	All goods	35%
17.	21.05	Ice cream and other edible ice, whether or not containing cocoa	45%
18.	2 1.06 or 24.04	(a) Pan masala (falling under sub-heading No. 2106.00), in retail packs containing ten grams or more per pack, other than the goods containing not more than 15% betel nut by weight and not containing tobacco in any proportion (b) Pan masala containing tobacco (falling under sub-heading	50%
		No. 2404.49)	
19.	21.07	All goods	35%
19A		Omitted	
20.	2108.20	Sharbat	35%
21.	2108.99	All goods	40%
22.	2201.19 and	All goods	50%
	2202.19		
23.	2201.20 and	Aerated waters	45%
	2202.20		
24.	22.03	Vinegar and substitutes for vinegar obtained from acetic acid	40%
24A.	2404.41	All goods	50%
25.	2502.21	White cement, whether or not artificially coloured and whether or not with rapid hardening properties	35%
26.	2710.90	Lubricating oils and Lubricating preparations	40%
27.	3204.30	Synthetic organic products of a kind used as fluorescent brightening agents or as a luminophores	35%
28.	3206.90	All goods	35%
29.	32.08, 32.09 and 32.10	All goods	40%
30.	3212.90	Dyes and other colouring matter put up in forms or small packing of a kind used for domestic or laboratory purposes	40%

31.	32.13	All goods	40%
32.	32.14	All goods	40%
33.	33.03, 33.04,	All goods	40%
	33.05 and 33.07		
34.	3306.10	Tooth paste	35%
35.	3401.19	All goods	35%
36.	3401.20 and	All goods	35%
	3402.90		
37.	3403.10	Lubricating preparations	35%
38.	34.05	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal; scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, non-wovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No. 34.04	35%
39.	35.06	Prepared glues and other prepared adhesives, not elsewhere specified or included	40%
40.	3702.90	All goods	40%
41.	3808.10	All goods	35%
42.	3808.90	Disinfectants and similar products	40%
43.	38.14	Thinners	40%
44.	38.19	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	40%
45.	38.20	Anti-freezing preparations and prepared de-icing fluids	40%
46.	3824.90	Stencil correctors and other correcting fluids, ink removers	40%
		put up in packings for retail sale	
47.	39.19	Self adhesive tapes of plastics	40%
48.	3923.10 and	Insulated ware	45%
	3924.10		
49.	48.16	Carbon paper, self-copy paper, duplicator stencils, of paper	40%
50.	4818.90	Cleansing or facial tissues, handkerchiefs and towels, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	40%
51.	64.01	Footwear	40%
52.	6501.10	Safety headgear	40%
53.	6905.10	Vitrified tiles, whether polished	45%

		or not	
54.	6906.10	Glazed tiles	45%
55.		Omited	
56.	7321.10	Cooking appliances and plate warmers, other than gas stoves of retail sale price not exceeding Rs. 2000 per unit	40%
56A.	7321.10	Gas stoves of retail sale price not exceeding Rs. 2000 per unit	35%
57.	7323.10 and	Pressure Cookers	30%
	7615.20		
58.	73.24	Sanitary ware of iron or steel	40%
59.	7418.90	Sanitary ware of copper	40%
60.	82.12	Razors and razor blades (including razor blade blanks in strips)	40%
61.	83.05	Staples in strips, paper clips, of base metal	40%
62.	8414.40	Electric fans	40%
63.	84.15	Window room air-conditioners and split air-conditioners of capacity upto 3 tonnes	30%
64.	8418.10	Refrigerators	40%
65.	8421.10	Water filters and water purifiers, of a kind used for domestic purposes	40%
66.	8422.10	Dish washing machines	35%
67.	8450.10	Household or laundry type washing machines, including machines which both wash and dry	40%
68.	8469.90	Typewriters	35%
69.	84.70	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions	40%
70.	84.72	Stapling machines	40%
71.	85.06	Primary cells and primary batteries	40%
72.	85.09	Electro-mechanical domestic appliances with self-contained electric motor	40%
73.	85.10	Shavers, hair clippers and hair-removing appliances, with self contained electric motor	40%
74.	85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading No. 85.12	35%
		Electric instantaneous or storage water heaters and immersion heaters; electric	

75.	85.16	space heating apparatus and soil heating apparatus; electro-thermic hairdressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes	40%
76.	85.17	Telephone sets including telephones with cordless handsets; video phones; facsimile machines	40%
77.	85.19 and 85.20	All goods	40%
78.	85.21	All goods	40%
79.	8523.12	Unrecorded audio cassettes	40%
80.	8523.14 and	Video cassettes	40%
	8524.34		
81.	8523.20 and	Magnetic discs	40%
	8524.40		
82.	85.25	Pagers, cellular or mobile phones	40%
83.	8527.10	Radio sets including transistor sets, having the facility of receiving radio signals and converting the same into audio output with no other additional facility like sound recording or reproducing or clock in the same housing or attached to it	35%
84.	8527.90	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	40%
85.	85.28	Television receivers (including video monitors and video projectors) whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus	35%
86.	85.36	All goods	40%
87.	85.39	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; Arc lamps	40%
88.	90.06	Photographic (other than cinematographic) cameras	35%
89.	9101.90 and	Watches	35%
	9102.90		
90.	91.03 and 91.05	Clocks	45%
91.	96.12	All goods	35%
92	96.17	Vacuum flasks	40%

Explanation.- For the purposes of this notification, "retail sale price" means the maximum price at which the excisable goods in packaged form may be sold to the ultimate consumer and includes all taxes, local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisement, delivery, packing, forwarding and the like, as the case may be, and the price is the sole consideration for such sale.

[Notfn. No. 13/02(NT) dt. 1.3.2002 as amended by Notfn. Nos. 10/03(NT), 41/03(NT), 2/2004(NT), 13/04(NT) and 11/05(NT)].